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DEPARTMENT OF COMMERCE
OFFICE OF THE SECRETARY
WASHINGTON

November 29, 1940.

My dear Mr. President:

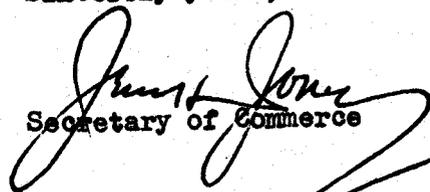
Transmitted herewith is a memorandum from the Director of the Census enclosing a tabulation giving the population of each State on April 1, 1940 as ascertained under the Sixteenth Decennial Census of the United States. This tabulation was prepared in compliance with the provisions of section 2 of the Act of June 18, 1929 under which the Sixteenth Decennial Census was taken. The tabulation also gives the number of Representatives to which each State will be entitled if the present number of Representatives (435) are apportioned by the method of major fractions, which was the method used in the last preceding apportionment, and also by the method of equal proportions.

The tabulation of total population by States for purposes of apportionment does not show any "Indians not taxed" as all Indians are now subject to Federal taxation.

You will recall that by the provisions of section 22 of the Decennial Census Act of June 18, 1929, as amended by the Act of April 25, 1940, the President is required to transmit this information to the 77th Congress during the first week of the first regular session.

There is also enclosed a table showing the gain or loss in the total population of each State between 1930 and 1940.

Sincerely yours,


Secretary of Commerce

The Honorable
The President
The White House

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DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
WASHINGTON

November 28, 1940

MEMORANDUM

To: Secretary of Commerce
From: Director of the Census
Subject: Population of the United States for the apportionment of Representatives.

In compliance with the provisions of section 2 of the Act of June 18, 1929, I transmit herewith a tabulation showing the population of each State on April 1, 1940, as ascertained under the Sixteenth Decennial Census of the United States. The tabulation (Table 1) also gives the number of Representatives to which each State will be entitled if the existing number of Representatives are apportioned by the method of major fractions, which was the method used in the last preceding apportionment, and also by the method of equal proportions. This is the information which the President is required to transmit to the 77th Congress during the first week of the first regular session in compliance with section 22 (a) of the Act of June 18, 1929, as amended by the Act of April 25, 1940 (Pub. No. 481 - 76th Congress).

The tabulation of total population by States for apportionment purposes does not show any "Indians not taxed" as all Indians are now subject to Federal taxation.

The Sixteenth Decennial Census reveals important internal shifts in population that have taken place during the past decade. (See Table 2.) Although the westward movement has continued and is reflected in an increased proportion of the population in the Pacific Coast and Mountain States, the trend long established in the United States of migration from rural to urban areas has been slackened. For the first decade since 1830 the proportion of the population residing in urban areas has failed to increase markedly. Consequently, the more rural Southern States have increased at a more rapid rate than the more industrial Northern States. Actual losses in population were found in some of the Midwestern States affected seriously by the drought. These shifts in population are reflected in the new apportionment.

Enclosures


Director

Department of Commerce
Bureau of the Census
Washington

Table 1

POPULATIONS OF THE STATES, 1940, AND
APPORTIONMENT OF REPRESENTATIVES IN CONGRESS, 1940, AND 1930

State	Population April 1, 1940 (1)	Present number of Represent- atives* (2)	Apportionment of 435 Representatives, 1940					
			Method of major fractions			Method of equal proportions		
			Number of Represent- atives (3)	Change from 1930		Number of Represent- atives (6)	Change from 1930	
				Gain (4)	Loss (5)		Gain (7)	Loss (8)
United States	131,669,275	435	435	10	-10	435	9	-9
Alabama	2,832,961	9	9			9		
Arizona	499,261	1	2	1		2	1	
Arkansas	1,949,387	7	6		-1	7		
California	6,907,387	20	23	3		23	3	
Colorado	1,123,296	4	4			4		
Connecticut	1,709,242	6	6			6		
Delaware	266,505	1	1			1		
Dist. of Columbia	663,091	--	--	--	--	--	--	--
Florida	1,897,414	5	6	1		6	1	
Georgia	3,123,723	10	10			10		
Idaho	524,873	2	2			2		
Illinois	7,897,241	27	26		-1	26		-1
Indiana	3,427,796	12	11		-1	11		-1
Iowa	2,538,268	9	8		-1	8		-1
Kansas	1,801,028	7	6		-1	6		-1
Kentucky	2,845,627	9	9			9		
Louisiana	2,363,880	8	8			8		
Maine	847,226	3	3			3		
Maryland	1,821,244	6	6			6		
Massachusetts	4,316,721	15	14		-1	14		-1
Michigan	5,256,106	17	18	1		17		
Minnesota	2,792,300	9	9			9		
Mississippi	2,183,796	7	7			7		
Missouri	3,784,664	13	13			13		
Montana	559,456	2	2			2		

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(continued on next page)

POPULATIONS OF THE STATES, 1940, AND
 APPORTIONMENT OF REPRESENTATIVES IN CONGRESS, 1940 AND 1930 (continued)

State	Population April 1, 1940 (1)	Present number of Represent- atives* (2)	Apportionment of 435 Representatives, 1940					
			Method of major fractions			Method of equal proportions		
			Number of Represent- atives (3)	Change from 1930		Number of Represent- atives (6)	Change from 1930	
				Gain (4)	Loss (5)		Gain (7)	Loss (8)
Nebraska	1,315,834	5	4		-1	4		-1
Nevada	110,247	1	1			1		
New Hampshire	491,524	2	2			2		
New Jersey	4,160,165	14	14			14		
New Mexico	531,818	1	2	1		2	1	
New York	13,479,142	45	45			45		
North Carolina	3,571,623	11	12	1		12	1	
North Dakota	641,935	2	2			2		
Ohio	6,907,612	24	23		-1	23		-1
Oklahoma	2,336,434	9	8		-1	8		-1
Oregon	1,089,684	3	4	1		4	1	
Pennsylvania	9,900,180	34	33		-1	33		-1
Rhode Island	713,346	2	2			2		
South Carolina	1,899,804	6	6			6		
South Dakota	642,961	2	2			2		
Tennessee	2,915,841	9	10	1		10	1	
Texas	6,414,824	21	21			21		
Utah	550,310	2	2			2		
Vermont	359,231	1	1			1		
Virginia	2,677,773	9	9			9		
Washington	1,736,191	6	6			6		
West Virginia	1,901,974	6	6			6		
Wisconsin	3,137,587	10	10			10		
Wyoming	250,742	1	1			1		

*The present apportionment of Representatives is based on the 1930 Census. The method followed in 1930 was the method of major fractions. In that instance the use of the method of equal proportions would have resulted in the same apportionment.

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DEPARTMENT OF COMMERCE
Bureau of the Census
Washington

Table 2

POPULATION FIGURES FOR THE UNITED STATES, BY STATES: 1940
A minus sign (-) denotes decrease.

Division and State	Population		Increase 1930-1940	Percent of Increase	
	1940	1930		1930-1940	1920-1930
United States	131,669,275	122,775,046	8,894,229	7.2	16.1
<u>Geographic Divisions:</u>					
New England	8,437,290	8,166,341	270,949	3.3	10.3
Middle Atlantic	27,539,487	26,260,750	1,278,737	4.9	18.0
East North Central	26,626,342	25,297,185	1,329,157	5.3	17.8
West North Central	13,516,990	13,296,915	220,075	1.7	6.0
South Atlantic	17,823,151	15,793,589	2,029,562	12.9	12.9
East South Central	10,778,225	9,887,214	891,011	9.0	11.2
West South Central	13,064,525	12,176,830	887,695	7.3	18.9
Mountain	4,150,003	3,701,789	448,214	12.1	11.0
Pacific	9,733,262	8,194,433	1,538,829	18.8	47.2
<u>New England:</u>					
Maine	847,226	797,423	49,803	6.2	3.8
New Hampshire	491,524	465,293	26,231	5.6	5.0
Vermont	359,231	359,611	- 380	- 0.1	2.0
Massachusetts	4,316,721	4,249,614	67,107	1.6	10.3
Rhode Island	713,346	687,497	25,849	3.8	13.7
Connecticut	1,709,242	1,606,903	102,339	6.4	16.4
<u>Middle Atlantic:</u>					
New York	13,479,142	12,588,066	891,076	7.1	21.2
New Jersey	4,160,165	4,041,334	118,831	2.9	28.1
Pennsylvania	9,900,180	9,631,350	268,830	2.8	10.5
<u>East North Central:</u>					
Ohio	6,907,612	6,646,697	260,915	3.9	15.4
Indiana	3,427,796	3,238,503	189,293	5.8	10.5
Illinois	7,897,241	7,630,654	266,587	3.5	17.7
Michigan	5,256,106	4,842,325	413,781	8.5	32.0
Wisconsin	3,137,587	2,939,006	198,581	6.8	11.7
<u>West North Central:</u>					
Minnesota	2,792,300	2,563,953	228,347	8.9	7.4
Iowa	2,538,268	2,470,939	67,329	2.7	2.8
Missouri	3,784,664	3,629,367	155,297	4.3	6.6
North Dakota	641,935	680,845	- 38,910	- 5.7	5.3
South Dakota	642,961	692,849	- 49,888	- 7.2	8.8
Nebraska	1,315,834	1,377,963	- 62,129	- 4.5	6.3
Kansas	1,801,028	1,880,999	- 79,971	- 4.3	6.3

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POPULATION FIGURES FOR THE UNITED STATES, BY STATES: 1940 - Continued

Division and State	Population		Increase 1930-1940	Percent of Increase	
	1940	1930		1930-1940	1920-1930
South Atlantic:					
Delaware	266,505	238,380	28,125	11.8	6.9
Maryland	1,821,244	1,631,526	189,718	11.6	12.5
Dist. of Columbia	663,091	486,869	176,222	36.2	11.3
Virginia	2,677,773	2,421,851	255,922	10.6	4.9
West Virginia	1,901,974	1,729,205	172,769	10.0	18.1
North Carolina	3,571,623	3,170,276	401,347	12.7	23.9
South Carolina	1,899,804	1,738,765	161,039	9.3	3.3
Georgia	3,123,723	2,908,506	215,217	7.4	0.4
Florida	1,897,414	1,468,211	429,203	29.2	51.6
East South Central:					
Kentucky	2,845,627	2,614,589	231,038	8.8	8.2
Tennessee	2,915,841	2,616,556	299,285	11.4	11.9
Alabama	2,832,961	2,646,248	186,713	7.1	12.7
Mississippi	2,183,796	2,009,821	173,975	8.7	12.2
West South Central:					
Arkansas	1,949,387	1,854,482	94,905	5.1	5.8
Louisiana	2,363,880	2,101,593	262,287	12.5	16.9
Oklahoma	2,336,434	2,396,040	- 59,606	- 2.5	18.1
Texas	6,414,824	5,824,715	590,109	10.1	24.9
Mountain:					
Montana	559,456	537,606	21,850	4.1	- 2.1
Idaho	524,873	445,032	79,841	17.9	3.0
Wyoming	250,742	225,565	25,177	11.2	16.0
Colorado	1,123,296	1,035,791	87,505	8.4	10.2
New Mexico	531,818	423,317	108,501	25.6	17.5
Arizona	499,261	435,573	63,688	14.6	30.3
Utah	550,310	507,847	42,463	8.4	13.0
Nevada	110,247	91,058	19,189	21.1	17.6
Pacific:					
Washington	1,736,191	1,563,396	172,795	11.1	15.2
Oregon	1,089,684	953,786	135,898	14.2	21.8
California	6,907,387	5,677,251	1,230,136	21.7	65.7

November 26, 1940.

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SIXTEENTH DECENNIAL CENSUS OF POPULATION

ROBERT H. JACKSON,
Attorney General.

MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

A STATEMENT PREPARED BY THE DIRECTOR OF THE CENSUS, DEPARTMENT OF COMMERCE, GIVING THE WHOLE NUMBER OF PERSONS IN EACH STATE AS ASCERTAINED UNDER THE SIXTEENTH DECENNIAL CENSUS OF POPULATION, AND THE NUMBER OF REPRESENTATIVES TO WHICH EACH STATE WOULD BE ENTITLED UNDER AN APPORTIONMENT OF THE EXISTING NUMBER OF REPRESENTATIVES BY THE METHOD KNOWN AS THE METHOD OF MAJOR FRACTIONS, WHICH WAS THE METHOD USED IN THE LAST PRECEDING APPORTIONMENT, AND ALSO BY THE METHOD KNOWN AS THE METHOD OF EQUAL PROPORTIONS

JANUARY 8, 1941.—Referred to the Committee on the Census, and ordered to be printed

To the Congress of the United States:

In compliance with the provisions of section 22 (a) of the act approved June 18, 1929, providing for the fifteenth and subsequent decennial censuses and for the apportionment of Representatives in Congress, as amended by the act of April 25, 1940, I transmit herewith a statement prepared by the Director of the Census, Department of Commerce, giving the whole number of persons in each State as ascertained under the Sixteenth Decennial Census of Population, and the number of Representatives to which each State would be entitled under an apportionment of the existing number of Representatives by the method known as the method of major fractions, which was the method used in the last preceding apportionment, and also by the method known as the method of equal proportions.

The Director of the Census has included all Indians in the tabulation of total population since the Supreme Court has held that all Indians are now subject to Federal taxation (*Superintendent v. Commissioner*,

295 U. S. 418). The effect of this upon apportionment of representatives, however, appears to be for determination by the Congress, as concluded in the Attorney General's opinion of November 28, 1940, to the Secretary of Commerce, a copy of which is annexed hereto.

FRANKLIN D. ROOSEVELT.

THE WHITE HOUSE,
January 8, 1941.

TABLE 1.—Populations of the States, 1940, and apportionment of Representatives in Congress, 1940 and 1930

State	Population, Apr. 1, 1940 (1)	Present number of Rep- resenta- tives ¹ (2)	Apportionment of 435 Representatives, 1940					
			Method of major frac- tions			Method of equal pro- portions		
			Number of Rep- resenta- tives (3)	Change from 1930		Number of Rep- resenta- tives (6)	Change from 1930	
				Gain (4)	Loss (5)		Gain (7)	Loss (8)
United States.....	131,660,275	435	435	10	-10	435	9	-9
Alabama.....	2,832,961	9	9			9		
Arizona.....	499,261	1	2	1		2	1	
Arkansas.....	1,940,387	7	6		-1	7		
California.....	6,907,387	20	23	3		23	3	
Colorado.....	1,123,296	4	4			4		
Connecticut.....	1,709,242	6	6			6		
Delaware.....	266,508	1	1			1		
District of Columbia.....	663,091							
Florida.....	1,897,414	5	6	1		6	1	
Georgia.....	3,123,723	10	10			10		
Idaho.....	524,873	2	2			2		
Illinois.....	7,897,241	27	26		-1	26		-1
Indiana.....	3,427,796	12	11		-1	11		-1
Iowa.....	2,538,268	9	8		-1	8		-1
Kansas.....	1,801,028	7	6		-1	6		-1
Kentucky.....	2,845,627	9	9			9		
Louisiana.....	2,363,880	8	8			8		
Maine.....	847,226	3	3			3		
Maryland.....	1,821,244	6	6			6		
Massachusetts.....	4,316,721	15	14		-1	14		-1
Michigan.....	5,256,106	17	18	1		17		
Minnesota.....	2,792,300	9	9			9		
Mississippi.....	2,183,796	7	7			7		
Missouri.....	3,784,664	13	12			12		
Montana.....	559,456	2	2			2		
Nebraska.....	1,315,834	6	4		-1	4		-1
Nevada.....	110,247	1	1			1		
New Hampshire.....	491,524	2	2			2		
New Jersey.....	4,160,165	14	14			14		
New Mexico.....	531,818	1	2	1		2	1	
New York.....	13,479,142	45	45			45		
North Carolina.....	3,571,623	11	12	1		12	1	
North Dakota.....	641,935	2	2			2		
Ohio.....	6,907,612	24	23		-1	23		-1
Oklahoma.....	2,336,434	8	8		-1	8		-1
Oregon.....	1,089,684	3	4	1		4	1	
Pennsylvania.....	9,800,180	34	33		-1	33		-1
Rhode Island.....	713,46	2	2			2		
South Carolina.....	1,899,804	6	6			6		
South Dakota.....	642,961	2	2			2		
Tennessee.....	2,915,841	9	10	1		10	1	
Texas.....	6,414,824	21	21			21		
Utah.....	550,310	2	2			2		
Vermont.....	359,231	1	1			1		
Virginia.....	2,677,773	9	9			9		
Washington.....	1,736,191	6	6			6		
West Virginia.....	1,901,974	6	6			6		
Wisconsin.....	3,137,587	10	10			10		
Wyoming.....	250,742	1	1			1		

¹ The present apportionment of Representatives is based on the 1930 census. The method followed in 1930 was the method of major fractions. In that instance the use of the method of equal proportions would have resulted in the same apportionment.

The honorable the S
MY DEAR MR. SEC
state, in part:

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Since it appears that
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Also enclosed with
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As pointed out by
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The question pres
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The Congress is a
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by the Congress, as
November 28, 1940,
annexed hereto.
W. D. ROOSEVELT.

NOVEMBER 28, 1940.

The honorable the SECRETARY OF COMMERCE.

MY DEAR MR. SECRETARY: In your letter of November 9, 1940, you state, in part:

Section 2 of the fourteenth amendment to the Constitution provides that in apportioning representatives, "Indians not taxed" shall be excluded. The census of population upon which the reapportionment of Representatives is to be based is now being prepared.

Since it appears that today all Indians are subject to the Federal income-tax law, your opinion is respectfully requested as to whether there are any Indians not taxed, within the meaning of that phrase as it appears in the Constitution and the fourteenth amendment thereto. There is enclosed herewith a recent opinion of the Solicitor of this Department on this subject.

Also enclosed with your letter is an opinion of the Solicitor of the Department of the Interior dealing with the question at some length.

As pointed out by the Solicitor of the Department of the Interior the answer to your question depends upon whether the phrase "Indians not taxed" refers (1) to Indians not actually paying taxes or only to those who are not subject to taxation and (2) to Indians not taxed or subject to taxation by any taxing authority or only to those not taxed or subject to taxation by the States in which they reside. The bearing of these preliminary questions upon the question presented is apparent in view of the recent decisions of the Supreme Court holding that all Indians are subject to the Federal income-tax law.

The question presented has been discussed in a number of court decisions but the issue has never been squarely raised in any of the decided cases. Some of the cases and some statements appearing in the debates in the Constitutional Convention lend support to the view that since all Indians are now subject to the Federal income-tax laws there are no longer any Indians not taxed within the meaning of the constitutional phrase. On the other hand, other decided cases and other statements appearing in the debates in the Convention equally support the contrary view. Thus it appears that, as stated by your Solicitor, the question presents a "perplexing problem", and that the answer to it is not free from doubt.

The Congress is aware, of course, of the recent decisions of the Supreme Court holding all Indians subject to the Federal income-tax laws. What construction the Congress will now give to the phrase "Indians not taxed" is a question for it to decide, and action taken by it with respect thereto will be final, subject only to review by the courts in proper cases brought before them. An opinion on the question by the Attorney General would not be determinative, since neither the Congress nor the courts would be bound by such opinion.

Moreover, it does not appear that an answer to your question is necessary at this time for any administrative purpose within your Department. In my opinion, a continuance by you of the practice heretofore followed in your Department with respect to the subject will meet every administrative requirement imposed upon your

ent of Representatives in

of 435 Representatives, 1940

Change from 1930	Method of equal proportions	Change from 1930	
		Gain	Loss
(5)	(6)	(7)	(8)
-10	435	9	-9
	9		
	2	1	
-1	7		
	23	3	
	4		
	6		
	1		
	6	1	
	10		
-1	2		
-1	26		-1
-1	11		-1
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-1	14		-1
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-1	23		-1
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The method followed in of equal proportions would

SIXTEENTH DECENNIAL CENSUS OF POPULATION

Department in the premises, and in addition well may furnish to the Congress information desired by that body as a basis for action on its part.

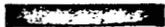
It is recommended, therefore, that you at this time follow your former practice, giving to the Congress full information with respect thereto.

Respectfully,

ROBERT H. JACKSON,
Attorney General.

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[PUBLIC LAW 291—77TH CONGRESS]

[CHAPTER 470—1ST SESSION]

[H. R. 2665]

AN ACT

To provide for apportioning Representatives in Congress among the several States by the equal proportions method.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 22 of the Act entitled "An Act to provide for the fifteenth and subsequent decennial censuses and to provide for apportionment of Representatives in Congress", approved June 18, 1929, as amended, is amended to read as follows:

"SEC. 22. (a) On the first day, or within one week thereafter, of the first regular session of the Eighty-second Congress and of each fifth Congress thereafter, the President shall transmit to the Congress a statement showing the whole number of persons in each State, excluding Indians not taxed, as ascertained under the seventeenth and each subsequent decennial census of the population, and the number of Representatives to which each State would be entitled under an apportionment of the then existing number of Representatives by the method known as the method of equal proportions, no State to receive less than one Member.

"(b) Each State shall be entitled, in the Eighty-third Congress and in each Congress thereafter until the taking effect of a reapportionment under this section or subsequent statute, to the number of Representatives shown in the statement required by subsection (a) of this section, no State to receive less than one Member. It shall be the duty of the Clerk of the House of Representatives, within fifteen calendar days after the receipt of such statement, to send to the executive of each State a certificate of the number of Representatives to which such State is entitled under this section. In case of a vacancy in the office of Clerk, or of his absence or inability to discharge this duty, then such duty shall devolve upon the Sergeant at Arms of the House of Representatives; and in case of vacancies in the offices of both the Clerk and the Sergeant at Arms, or the absence or inability of both to act, such duty shall devolve upon the Doorkeeper of the House of Representatives.

"(c) Until a State is redistricted in the manner provided by the law thereof after any apportionment, the Representatives to which such State is entitled under such apportionment shall be elected in the following manner: (1) If there is no change in the number of Representatives, they shall be elected from the districts then prescribed by the law of such State, and if any of them are elected from the State at large they shall continue to be so elected; (2) if there is an increase in the number of Representatives, such additional Representative or Representatives shall be elected from the State at large and the other Representatives from the districts then prescribed by the law of such State; (3) if there is a decrease in the number

of Representatives but the number of districts in such State is equal to such decreased number of Representatives, they shall be elected from the districts then prescribed by the law of such State; (4) if there is a decrease in the number of Representatives but the number of districts in such State is less than such number of Representatives, the number of Representatives by which such number of districts is exceeded shall be elected from the State at large and the other Representatives from the districts then prescribed by the law of such State; or (5) if there is a decrease in the number of Representatives and the number of districts in such State exceeds such decreased number of Representatives, they shall be elected from the State at large."

SEC. 2. (a) Each State shall be entitled, in the Seventy-eighth and in each Congress thereafter until the taking effect of a reapportionment under a subsequent statute or such section 22, as amended by this Act, to the number of Representatives shown in the statement transmitted to the Congress on January 8, 1941, based upon the method known as the method of equal proportions, no State to receive less than one Member.

(b) If before the enactment of this Act a certificate has been sent to the executive of any State under the provisions of such section 22, as in force before the enactment of this Act, the Clerk of the House of Representatives shall, within fifteen calendar days after the date of enactment of this Act, send a new certificate to such executive stating the number of Representatives to which such State is entitled under this section.

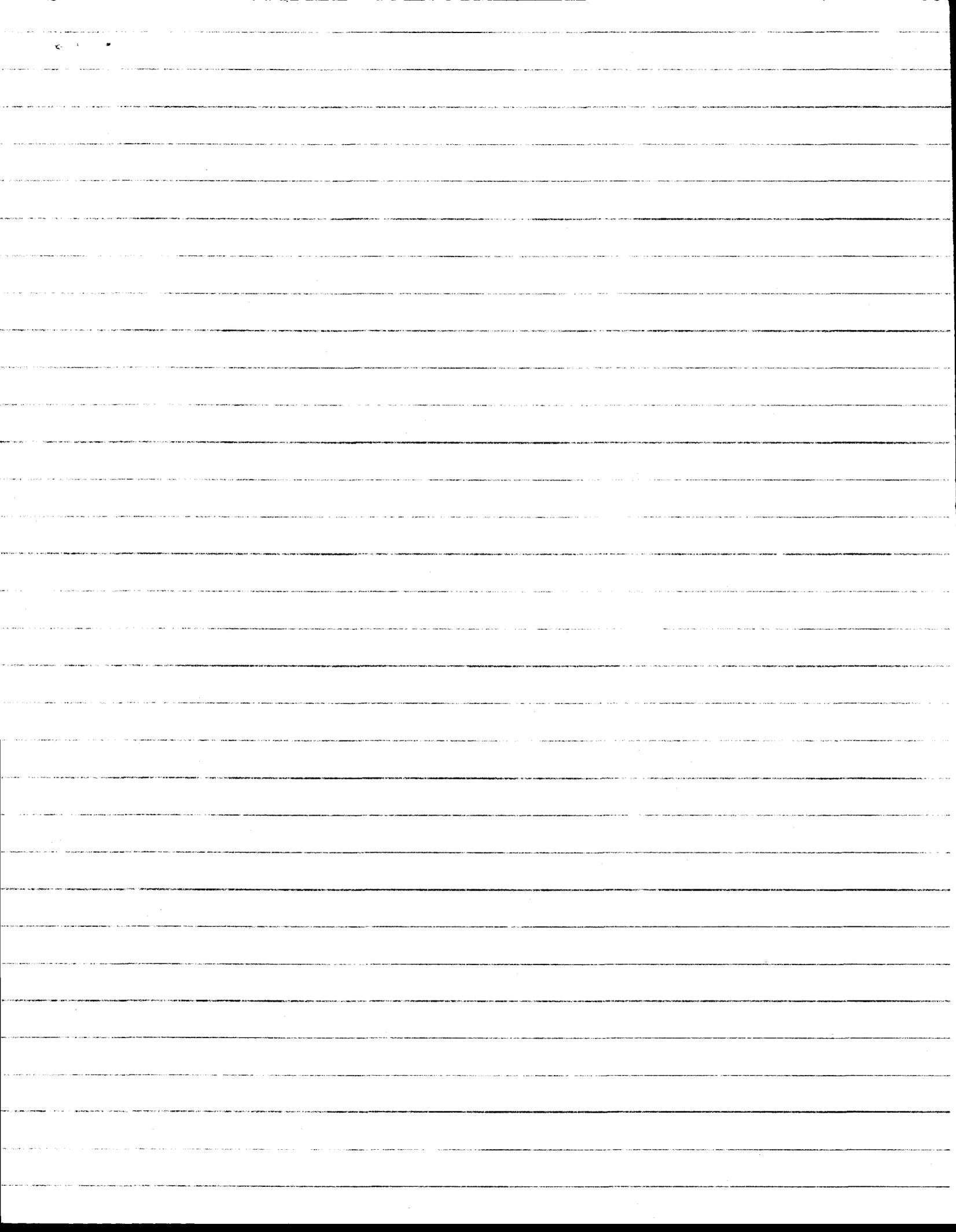
Approved, November 15, 1941.

1940

EQUAL PROPORTIONS

STATES	1940 POPULATION	1940 NUMBER OF REPRESENTATIVES
TOTAL	131669275	435
Alabama	2832961	9
Alaska	N/A	N/A
Arizona	499261	2
Arkansas	1949387	7
California	6907387	23
Colorado	1123296	4
Connecticut	1709242	6
Delaware	266505	1
District of Columbia	663091	N/A
Florida	1897414	6
Georgia	3123723	10
Hawaii	N/A	N/A
Idaho	524873	2
Illinois	7897241	26
Indiana	3427796	11
Iowa	2538268	8
Kansas	1801028	6
Kentucky	2845627	9
Louisiana	2363880	8
Maine	847226	3
Maryland	1821244	6
Massachusetts	4316721	14
Michigan	5256106	17
Minnesota	2792300	9
Mississippi	2183796	7
Missouri	3784664	13
Montana	559456	2
Nebraska	1315834	4
Nevada	110247	1
New Hampshire	491524	2
New Jersey	4160165	14
New Mexico	531818	2
New York	13479142	45
North Carolina	3571623	12
North Dakota	641935	2
Ohio	6907612	23
Oklahoma	2336434	8
Oregon	1089684	4
Pennsylvania	9900180	33
Rhode Island	713346	2
South Carolina	1899804	6
South Dakota	642961	2
Tennessee	2915841	10
Texas	6414824	21
Utah	550310	2
Vermont	359231	1
Virginia	2677773	9
Washington	1736191	6
West Virginia	1901974	6
Wisconsin	3137587	10
Wyoming	250742	1

NOTE: This table was derived from the IBM PC Apportionment file. The 1940 apportionment was based on the entire population of the 48 States. Does not include Alaska, District of Columbia and Hawaii.



VALUES	# OF REP.	STATES	1940 POPULATION	CONTROL NUMBERS	VALUE NUMBER	SEATS
0.70710678	2	New York	13479142	2	9531193	51
0.70710678	2	Pennsylvania	9900180	4	7000484	52
0.70710678	2	Illinois	7897241	5	5584193	53
0.40824829	3	New York	13479142	52	5502837	54
0.70710678	2	Ohio	6907612	6	4884419	55
0.70710678	2	California	6907387	1	4884260	56
0.70710678	2	Texas	6414824	3	4535966	57
0.40824829	3	Pennsylvania	9900180	54	4041732	58
0.28867513	4	New York	13479142	102	3891093	59
0.70710678	2	Michigan	5256106	8	3716628	60
0.40824829	3	Illinois	7897241	55	3224035	61
0.70710678	2	Massachusetts	4316721	11	3052383	62
0.22360680	5	New York	13479142	152	3014028	63
0.70710678	2	New Jersey	4160165	9	2941681	64
0.28867513	4	Pennsylvania	9900180	104	2857936	65
0.40824829	3	Ohio	6907612	56	2820021	66
0.40824829	3	California	6907387	51	2819929	67
0.70710678	2	Missouri	3784664	15	2676162	68
0.40824829	3	Texas	6414824	53	2618841	69
0.70710678	2	North Carolina	3571623	10	2525519	70
0.18257419	6	New York	13479142	202	2460943	71
0.70710678	2	Indiana	3427796	12	2423818	72
0.28867513	4	Illinois	7897241	105	2279737	73
0.70710678	2	Wisconsin	3137587	16	2218609	74
0.22360680	5	Pennsylvania	9900180	154	2213748	75
0.70710678	2	Georgia	3123723	13	2208806	76
0.40824829	3	Michigan	5256106	58	2145796	77
0.15430335	7	New York	13479142	252	2079877	78
0.70710678	2	Tennessee	2915841	17	2061811	79
0.70710678	2	Kentucky	2845627	23	2012162	80
0.70710678	2	Alabama	2832961	22	2003206	81
0.28867513	4	Ohio	6907612	106	1994056	82
0.28867513	4	California	6907387	101	1993991	83
0.70710678	2	Minnesota	2792300	21	1974454	84
0.70710678	2	Virginia	2677773	14	1893471	85
0.28867513	4	Texas	6414824	103	1851800	86
0.18257419	6	Pennsylvania	9900180	204	1807517	87
0.13363062	8	New York	13479142	302	1801226	88
0.70710678	2	Iowa	2538268	27	1794827	89
0.22360680	5	Illinois	7897241	155	1765877	90
0.40824829	3	Massachusetts	4316721	61	1762294	91
0.40824829	3	New Jersey	4160165	59	1698380	92
0.70710678	2	Louisiana	2363880	19	1671516	93
0.70710678	2	Oklahoma	2336434	26	1652108	94
0.11785113	9	New York	13479142	352	1588532	95
0.40824829	3	Missouri	3784664	65	1545083	96
0.22360680	5	Ohio	6907612	156	1544589	97
0.22360680	5	California	6907387	151	1544539	98
0.70710678	2	Mississippi	2183796	31	1544177	99
0.15430335	7	Pennsylvania	9900180	254	1527631	100
0.28867513	4	Michigan	5256106	108	1517307	101
0.40824829	3	North Carolina	3571623	60	1458109	102
0.18257419	6	Illinois	7897241	205	1441832	103
0.22360680	5	Texas	6414824	153	1434398	104
0.10540926	10	New York	13479142	402	1420826	105



0.40824829	3	Indiana	3427796	62	1399392	106
0.70710678	2	Arkansas	1949387	33	1378425	107
0.70710678	2	West Virginia	1901974	34	1344899	108
0.70710678	2	South Carolina	1899804	24	1343364	109
0.70710678	2	Florida	1897414	7	1341674	110
0.13363062	8	Pennsylvania	9900180	304	1322967	111
0.70710678	2	Maryland	1821244	18	1287814	112
0.09534626	11	New York	13479142	452	1285186	113
0.40824829	3	Wisconsin	3137587	66	1280915	114
0.40824829	3	Georgia	3123723	63	1275255	115
0.70710678	2	Kansas	1801028	32	1273519	116
0.18257419	6	Ohio	6907612	206	1261152	117
0.18257419	6	California	6907387	201	1261111	118
0.28867513	4	Massachusetts	4316721	111	1246130	119
0.70710678	2	Washington	1736191	20	1227672	120
0.15430335	7	Illinois	7897241	255	1218571	121
0.70710678	2	Connecticut	1709242	25	1208617	122
0.28867513	4	New Jersey	4160165	109	1200936	123
0.40824829	3	Tennessee	2915841	67	1190387	124
0.22360680	5	Michigan	5256106	158	1175301	125
0.08703883	12	New York	13479142	502	1173209	126
0.18257419	6	Texas	6414824	203	1171181	127
0.11785113	9	Pennsylvania	9900180	354	1166747	128
0.40824829	3	Kentucky	2845627	73	1161722	129
0.40824829	3	Alabama	2832961	72	1156551	130
0.40824829	3	Minnesota	2792300	71	1139952	131
0.40824829	3	Virginia	2677773	64	1093196	132
0.28867513	4	Missouri	3784664	115	1092538	133
0.08006408	13	New York	13479142	552	1079195	134
0.15430335	7	Ohio	6907612	256	1065868	135
0.15430335	7	California	6907387	251	1065833	136
0.13363062	8	Illinois	7897241	305	1055313	137
0.10540926	10	Pennsylvania	9900180	404	1043571	138
0.40824829	3	Iowa	2538268	77	1036244	139
0.28867513	4	North Carolina	3571623	110	1031039	140
0.07412493	14	New York	13479142	602	999140	141
0.15430335	7	Texas	6414824	253	989829	142
0.28867513	4	Indiana	3427796	112	989519	143
0.22360680	5	Massachusetts	4316721	161	965248	144
0.40824829	3	Louisiana	2363880	69	965050	145
0.18257419	6	Michigan	5256106	208	959629	146
0.40824829	3	Oklahoma	2336434	76	953845	147
0.09534626	11	Pennsylvania	9900180	454	943945	148
0.11785113	9	Illinois	7897241	355	930699	149
0.70710678	2	Nebraska	1315834	35	930435	150
0.22360680	5	New Jersey	4160165	159	930241	151
0.06900656	15	New York	13479142	652	930149	152
0.13363062	8	Ohio	6907612	306	923068	153
0.13363062	8	California	6907387	301	923038	154
0.28867513	4	Wisconsin	3137587	116	905743	155
0.28867513	4	Georgia	3123723	113	901741	156
0.40824829	3	Mississippi	2183796	81	891531	157
0.06454972	16	New York	13479142	702	870075	158
0.08703883	12	Pennsylvania	9900180	504	861700	159
0.13363062	8	Texas	6414824	303	857217	160
0.22360680	5	Missouri	3784664	165	846277	161
0.28867513	4	Tennessee	2915841	117	841731	162
0.10540926	10	Illinois	7897241	405	832442	163
0.28867513	4	Kentucky	2845627	123	821462	164
0.28867513	4	Alabama	2832961	122	817805	165



0.06063391	17	New York	13479142	752	817293	166
0.11785113	9	Ohio	6907612	356	814070	167
0.11785113	9	California	6907387	351	814043	168
0.15430335	7	Michigan	5256106	258	811035	169
0.28867513	4	Minnesota	2792300	121	806068	170
0.22360680	5	North Carolina	3571623	160	798639	171
0.40824829	3	Arkansas	1949387	83	795834	172
0.70710678	2	Colorado	1123206	28	794227	173
0.08006408	13	Pennsylvania	9900180	554	792649	174
0.18257419	6	Massachusetts	4316721	211	788122	175
0.40824829	3	West Virginia	1901974	84	776478	176
0.40824829	3	South Carolina	1899804	74	775592	177
0.40824829	3	Florida	1897414	57	774616	178
0.28867513	4	Virginia	2677773	114	773006	179
0.05716620	18	New York	13479142	802	770551	180
0.70710678	2	Oregon	1089684	30	770523	181
0.22360680	5	Indiana	3427796	162	766478	182
0.18257419	6	New Jersey	4160165	209	759539	183
0.11785113	9	Texas	6414824	353	755994	184
0.09534626	11	Illinois	7897241	455	752972	185
0.40824829	3	Maryland	1821244	68	743520	186
0.40824829	3	Kansas	1801028	82	735267	187
0.07412493	14	Pennsylvania	9900180	604	733850	188
0.28867513	4	Iowa	2538268	127	732735	189
0.05407381	19	New York	13479142	852	728869	190
0.10540926	10	Ohio	6907612	406	728126	191
0.10540926	10	California	6907387	401	728103	192
0.40824829	3	Washington	1736191	70	708797	193
0.13363062	8	Michigan	5256106	308	702377	194
0.22360680	5	Wisconsin	3137587	166	701586	195
0.22360680	5	Georgia	3123723	163	698486	196
0.40824829	3	Connecticut	1709242	75	697795	197
0.05129892	20	New York	13479142	902	691465	198
0.18257419	6	Missouri	3784664	215	690982	199
0.08703883	12	Illinois	7897241	505	687367	200
0.06900656	15	Pennsylvania	9900180	654	683177	201
0.28867513	4	Louisiana	2363880	119	682393	202
0.10540926	10	Texas	6414824	403	676182	203
0.28867513	4	Oklahoma	2336434	126	674470	204
0.15430335	7	Massachusetts	4316721	261	666085	205
0.09534626	11	Ohio	6907612	456	658615	206
0.09534626	11	California	6907387	451	658594	207
0.04979500	21	New York	13479142	952	657715	208
0.18257419	6	North Carolina	3571623	210	652086	209
0.22360680	5	Tennessee	2915841	167	652002	210
0.15430335	7	New Jersey	4160165	259	641927	211
0.06454972	16	Pennsylvania	9900180	704	639054	212
0.22360680	5	Kentucky	2845627	173	636302	213
0.22360680	5	Alabama	2832961	172	633469	214
0.08006408	13	Illinois	7897241	555	632285	215
0.28867513	4	Mississippi	2183796	131	630408	216
0.04652421	22	New York	13479142	1002	627106	217
0.18257419	6	Indiana	3427796	212	625827	218
0.22360680	5	Minnesota	2792300	171	624377	219
0.11785113	9	Michigan	5256106	358	619438	220
0.09534626	11	Texas	6414824	453	611629	221
0.08703883	12	Ohio	6907612	506	601230	222
0.08703883	12	California	6907387	501	601211	223
0.06063391	17	Pennsylvania	9900180	754	600287	224
0.04445542	23	New York	13479142	1052	599221	225



0.70710678	2	Maine	847226	38	599079	226
0.22360680	5	Virginia	2677773	164	598768	227
0.07412493	14	Illinois	7897241	605	585382	228
0.15430335	7	Missouri	3784664	265	583986	229
0.13363062	8	Massachusetts	4316721	311	576846	230
0.04256283	24	New York	13479142	1102	573710	231
0.18257419	6	Wisconsin	3137587	216	572842	232
0.18257419	6	Georgia	3123723	213	570311	233
0.22360680	5	Iowa	2538268	177	567574	234
0.05716620	18	Pennsylvania	9900180	804	565956	235
0.28867513	4	Arkansas	1949387	133	562740	236
0.08703883	12	Texas	6414824	503	558339	237
0.13363062	8	New Jersey	4160165	309	555925	238
0.10540926	10	Michigan	5256106	408	554042	239
0.08006408	13	Ohio	6907612	556	553052	240
0.08006408	13	California	6907387	551	553034	241
0.15430335	7	North Carolina	3571623	260	551113	242
0.04082483	25	New York	13479142	1152	550284	243
0.28867513	4	West Virginia	1901974	134	549053	244
0.28867513	4	South Carolina	1899804	124	548426	245
0.28867513	4	Florida	1897414	107	547736	246
0.06900656	15	Illinois	7897241	655	544961	247
0.40824829	3	Nebraska	1315834	85	537187	248
0.05407381	19	Pennsylvania	9900180	854	535340	249
0.18257419	6	Tennessee	2915841	217	532357	250
0.15430335	7	Indiana	3427796	262	528920	251
0.03922323	26	New York	13479142	1202	528695	252
0.22360680	5	Louisiana	2363880	169	528580	253
0.28867513	4	Maryland	1821244	118	525748	254
0.22360680	5	Oklahoma	2336434	176	522443	255
0.28867513	4	Kansas	1801028	132	519912	256
0.18257419	6	Kentucky	2845627	223	519538	257
0.18257419	6	Alabama	2832961	222	517226	258
0.08006408	13	Texas	6414824	553	513597	259
0.07412493	14	Ohio	6907612	606	512026	260
0.07412493	14	California	6907387	601	512010	261
0.18257419	6	Minnesota	2792300	221	509802	262
0.06454972	16	Illinois	7897241	705	509765	263
0.03774257	27	New York	13479142	1252	508737	264
0.11785113	9	Massachusetts	4316721	361	508730	265
0.05129892	20	Pennsylvania	9900180	904	507869	266
0.13363062	8	Missouri	3784664	315	505747	267
0.70710678	2	Rhode Island	713346	40	504412	268
0.28867513	4	Washington	1736191	120	501195	269
0.09534626	11	Michigan	5256106	458	501150	270
0.28867513	4	Connecticut	1709242	125	493416	271
0.11785113	9	New Jersey	4160165	359	490280	272
0.03636965	28	New York	13479142	1302	490232	273
0.18257419	6	Virginia	2677773	214	488892	274
0.22360680	5	Mississippi	2183796	181	488312	275
0.15430335	7	Wisconsin	3137587	266	484140	276
0.04879500	21	Pennsylvania	9900180	954	483079	277
0.15430335	7	Georgia	3123723	263	482001	278
0.06063391	17	Illinois	7897241	755	478841	279
0.13363062	8	North Carolina	3571623	310	477278	280
0.06900656	15	Ohio	6907612	656	476671	281
0.06900656	15	California	6907387	651	476655	282
0.07412493	14	Texas	6414824	603	475498	283
0.03509312	29	New York	13479142	1352	473025	284
0.18257419	6	Iowa	2538268	227	463422	285



0.04652421	22	Pennsylvania	9900180	1004	460598	286
0.40824829	3	Colorado	1123206	78	458547	287
0.13363062	8	Indiana	3427796	312	458059	288
0.08703883	12	Michigan	5256106	508	457485	289
0.03390318	30	New York	13479142	1402	456986	290
0.10540926	10	Massachusetts	4316721	411	455022	291
0.70710678	2	South Dakota	642961	45	454642	292
0.70710678	2	North Dakota	641935	46	453917	293
0.05716620	18	Illinois	7897241	805	451455	294
0.15430335	7	Tennessee	2915841	267	449924	295
0.11785113	9	Missouri	3784664	365	446027	296
0.06454972	16	Ohio	6907612	706	445884	297
0.06454972	16	California	6907387	701	445870	298
0.40824829	3	Oregon	1089684	80	444862	299
0.06900656	15	Texas	6414824	653	442665	300
0.03279129	31	New York	13479142	1452	441998	301
0.04445542	23	Pennsylvania	9900180	1054	440117	302
0.15430335	7	Kentucky	2845627	273	439090	303
0.10540926	10	New Jersey	4160165	409	438520	304
0.15430335	7	Alabama	2832961	272	437135	305
0.22360680	5	Arkansas	1949387	183	435896	306
0.18257419	6	Louisiana	2363880	219	431583	307
0.15430335	7	Minnesota	2792300	271	430861	308
0.03175003	32	New York	13479142	1502	427963	309
0.05407381	19	Illinois	7897241	855	427034	310
0.18257419	6	Oklahoma	2336434	226	426573	311
0.22360680	5	West Virginia	1901974	184	425294	312
0.22360680	5	South Carolina	1899804	174	424809	313
0.22360680	5	Florida	1897414	157	424275	314
0.04256283	24	Pennsylvania	9900180	1104	421380	315
0.11785113	9	North Carolina	3571623	360	420920	316
0.08006408	13	Michigan	5256106	558	420825	317
0.13363062	8	Wisconsin	3137587	316	419278	318
0.06063391	17	Ohio	6907612	756	418836	319
0.06063391	17	California	6907387	751	418822	320
0.13363062	8	Georgia	3123723	313	417425	321
0.03077287	33	New York	13479142	1552	414792	322
0.06454972	16	Texas	6414824	703	414075	323
0.15430335	7	Virginia	2677773	264	413189	324
0.09534626	11	Massachusetts	4316721	461	411583	325
0.22360680	5	Maryland	1821244	168	407243	326
0.05129892	20	Illinois	7897241	905	405120	327
0.04082483	25	Pennsylvania	9900180	1154	404173	328
0.11785113	9	Indiana	3427796	362	403970	329
0.22360680	5	Kansas	1801028	182	402722	330
0.02985407	34	New York	13479142	1602	402407	331
0.10540926	10	Missouri	3784664	415	398939	332
0.18257419	6	Mississippi	2183796	231	398705	333
0.09534626	11	New Jersey	4160165	459	396656	334
0.70710678	2	Montana	559456	44	395595	335
0.05716620	18	Ohio	6907612	806	394882	336
0.05716620	18	California	6907387	801	394869	337
0.15430335	7	Iowa	2538268	277	391663	338
0.02898855	35	New York	13479142	1652	390741	339
0.13363062	8	Tennessee	2915841	317	389646	340
0.07412493	14	Michigan	5256106	608	389608	341
0.70710678	2	Utah	550310	36	389128	342
0.06063391	17	Texas	6414824	753	388956	343
0.03922323	26	Pennsylvania	9900180	1204	388317	344
0.22360680	5	Washington	1736191	170	388224	345



0.04879500	21	Illinois	7897241	955	385346	346
0.22360680	5	Connecticut	1709242	175	382198	347
0.13363062	8	Kentucky	2845627	323	380263	348
0.28867513	4	Nebraska	1315834	135	379849	349
0.02817181	36	New York	13479142	1702	379732	350
0.13363062	8	Alabama	2832961	322	378570	351
0.10540926	10	North Carolina	3571623	410	376482	352
0.70710678	2	New Mexico	531818	37	376052	353
0.08703883	12	Massachusetts	4316721	511	375722	354
0.03774257	27	Pennsylvania	9900180	1254	373658	355
0.05407381	19	Ohio	6907612	856	373521	356
0.05407381	19	California	6907387	851	373509	357
0.13363062	8	Minnesota	2792300	321	373137	358
0.70710678	2	Idaho	524873	41	371141	359
0.11785113	9	Wisconsin	3137587	366	369768	360
0.02739983	37	New York	13479142	1752	369326	361
0.11785113	9	Georgia	3123723	363	368134	362
0.04652421	22	Illinois	7897241	1005	367413	363
0.05716620	18	Texas	6414824	803	366711	364
0.15430335	7	Louisiana	2363880	269	364755	365
0.06900656	15	Michigan	5256106	658	362706	366
0.08703883	12	New Jersey	4160165	509	362096	367
0.10540926	10	Indiana	3427796	412	361321	368
0.09534626	11	Missouri	3784664	465	360854	369
0.15430335	7	Oklahoma	2336434	276	360520	370
0.03636965	28	Pennsylvania	9900180	1304	360066	371
0.02666904	38	New York	13479142	1802	359476	372
0.13363062	8	Virginia	2677773	314	357832	373
0.18257419	6	Arkansas	1949387	233	355908	374
0.05129892	20	Ohio	6907612	906	354353	375
0.05129892	20	California	6907387	901	354341	376
0.70710678	2	Arizona	499261	29	353031	377
0.04445542	23	Illinois	7897241	1055	351075	378
0.02597622	39	New York	13479142	1852	350137	379
0.70710678	2	New Hampshire	491524	42	347560	380
0.03509312	29	Pennsylvania	9900180	1354	347428	381
0.18257419	6	West Virginia	1901974	234	347251	382
0.05407381	19	Texas	6414824	853	346874	383
0.18257419	6	South Carolina	1899804	224	346855	384
0.18257419	6	Florida	1897414	207	346419	385
0.40824829	3	Maine	847226	88	345879	386
0.08006408	13	Massachusetts	4316721	561	345614	387
0.11785113	9	Tennessee	2915841	367	343635	388
0.02531848	40	New York	13479142	1902	341271	389
0.09534626	11	North Carolina	3571623	460	340541	390
0.06454972	16	Michigan	5256106	708	339280	391
0.13363062	8	Iowa	2538268	327	339190	392
0.04879500	21	Ohio	6907612	956	337057	393
0.04879500	21	California	6907387	951	337046	394
0.15430335	7	Mississippi	2183796	281	336967	395
0.04256283	24	Illinois	7897241	1105	336129	396
0.03390318	30	Pennsylvania	9900180	1404	335648	397
0.11785113	9	Kentucky	2845627	373	335360	398
0.11785113	9	Alabama	2832961	372	333868	399
0.08006408	13	New Jersey	4160165	559	333080	400
0.02469324	41	New York	13479142	1952	332844	401
0.18257419	6	Maryland	1821244	218	332512	402
0.10540926	10	Wisconsin	3137587	416	330731	403
0.08703883	12	Missouri	3784664	515	329413	404
0.10540926	10	Georgia	3123723	413	329269	405



0.11785113	9	Minnesota	2792300	371	329076	406
0.05129892	20	Texas	6414824	903	329074	407
0.18257419	6	Kansas	1801028	232	328821	408
0.09534626	11	Indiana	3427796	462	326828	409
0.02409813	42	New York	13479142	2002	324822	410
0.03279129	31	Pennsylvania	9900180	1454	324640	411
0.28867513	4	Colorado	1123206	128	324242	412
0.04082483	25	Illinois	7897241	1155	322404	413
0.04652421	22	Ohio	6907612	1006	321371	414
0.04652421	22	California	6907387	1001	321361	415
0.07412493	14	Massachusetts	4316721	611	319977	416
0.06063391	17	Michigan	5256106	758	318698	417
0.02353104	43	New York	13479142	2052	317178	418
0.18257419	6	Washington	1736191	220	316984	419
0.13363062	8	Louisiana	2363880	319	315887	420
0.11785113	9	Virginia	2677773	364	315579	421
0.28867513	4	Oregon	1089684	130	314565	422
0.03175003	32	Pennsylvania	9900180	1504	314331	423
0.04679500	21	Texas	6414824	953	313011	424
0.13363062	8	Oklahoma	2336434	326	312219	425
0.18257419	6	Connecticut	1709242	225	312063	426
0.08703883	12	North Carolina	3571623	510	310870	427
0.02299002	44	New York	13479142	2102	309886	428
0.03922323	26	Illinois	7897241	1205	309755	429
0.07412493	14	New Jersey	4160165	609	308372	430
0.10540926	10	Tennessee	2915841	417	307357	431
0.04445542	23	Ohio	6907612	1056	307081	432
0.04445542	23	California	6907387	1051	307071	433
0.03077287	33	Pennsylvania	9900180	1554	304657	434
0.08006408	13	Missouri	3784664	565	303016	435
0.02247333	45	New York	13479142	2152	302921	0
0.15430335	7	Arkansas	1949387	283	300797	0
0.05716620	18	Michigan	5256106	808	300472	0
0.10540926	10	Kentucky	2845627	423	299955	0
0.09534626	11	Wisconsin	3137587	466	299157	0
0.11785113	9	Iowa	2538268	377	299138	0
0.10540926	10	Alabama	2832961	422	298620	0
0.04652421	22	Texas	6414824	1003	298445	0
0.08703883	12	Indiana	3427796	512	298351	0
0.03774257	27	Illinois	7897241	1255	298062	0
0.06900656	15	Massachusetts	4316721	661	297882	0
0.09534626	11	Georgia	3123723	463	297835	0
0.02197935	46	New York	13479142	2202	296263	0
0.02985407	34	Pennsylvania	9900180	1604	295561	0
0.10540926	10	Minnesota	2792300	421	294334	0



UNITED STATES
DEPARTMENT OF THE INTERIOR
Office of the Solicitor
Washington

M. 31039.

November 7, 1940

The Honorable

The Secretary of the Interior.

My dear Mr. Secretary:

My opinion has been requested as to the method of determining who are "Indians not taxed" within the meaning of the Constitution and the Fourteenth Amendment thereto. Article I, section 2, clause 3 of the Constitution provides that:

"Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three-fifths of all other Persons. * * *"

The expression, excluding Indians not taxed, is found in the Fourteenth Amendment, where it deals with the same subject under the new conditions produced by the emancipation of the slaves. It appears therein as follows:

"Section 2. Representatives shall be apportioned among the several States according to their respective numbers, counting the whole number of persons in each State, excluding Indians not taxed. * * *"

The meaning of this phrase as it was used in the Constitution must be deduced largely from our knowledge concerning the purpose of

the clause and the relationship which the Indian tribes bore to the Federal Government at the time of the adoption of the Constitution. In the debates of the Federal convention of 1787 we find no discussion which would throw any direct light upon the meaning of the phrase nor do we, upon examination of the writings of Madison and the other participants in the convention, find other than the merest reference to the existence of such a phrase. On the other hand, the problems of apportionment of representatives and direct taxes were the cause of great debate and extensive writings. In view of this, it is only reasonable to assume that the delegates to the convention were so clearly cognizant of the meaning of the phrase "Indians not taxed" as to render any consideration of it unnecessary.

In the debates over the apportionment of representatives in the lower house two principal methods were urged with great vigor. One would have apportioned the representation of the States according to the relative property of each, thus making property the basis of representation. This commended itself to some persons, because it would introduce a salutary check into the legislature in regard to taxation, by securing in some measure, an equalization of the public burdens by the voice of those who were called to give more towards the common contribution. Story on the Constitution (5th ed., p. 465); 4 Elliot's Debates (Yate's Minutes), 68, 69; Journal of Convention, 11th June, 111; Id. 5th July, 158; Id. 11th July, 169. It reflected

a favorite theory of the American people that taxation ought to go hand in hand with representation. But, since an apportionment based upon property did not commend itself for a variety of reasons to the convention, it was dropped in favor of an apportionment, based on numbers, which secured at the same time against unequal and oppressive direct taxation. This was accomplished by providing that direct taxes, as representation, should be apportioned on a basis of numbers. The theory underlying this method of apportionment was that the number of people in each State should be the standard for regulating the proportion of those who are to represent the people of each State. The Federalist, No. 54.

The apparent intention of the convention was that representation in the lower branch of the Congress be apportioned according to the number of people who constituted the community of people of the United States. This community included non-citizens, among whom were aliens, persons bound to service, Indians subject to the laws of the Government and slaves, as well as citizens. Since all were within the United States and were subject to the laws of the Government of the United States, all were considered as entitled to be represented in that Government. Indians, members of sovereign and separate communities or tribes were outside of the community of people of the United States even though they might be located within the geographical boundaries

of a State. Their status was well described by Chancellor Kent when in 1823 he said:

"Though born within our territorial limits, the Indians are considered as born under the dominion of their tribes. They are not our subjects, born within the purview of the law, because they are not born in obedience to us. They belong, by birth, to their own tribes, and these tribes are placed under our protection and dependent upon us; but still we recognize them as national communities. In this situation we stood in relation to each other, at the commencement of our revolution. The American congress held a treaty with the six nations, in August, 1775, in the name and on behalf of the United Colonies, and a convention of neutrality was made between them. 'This is a family quarrel between us and old England,' said the agents, in the name of the colonies; 'you Indians are not concerned in it. We desire you to remain at home, and not join either side.' Again, in 1776, congress tendered protection and friendship to the Indians, and resolved, that no Indians should be employed as soldiers in the armies of the United States, before the tribe, to which they belonged, should, in a national council, have consented thereunto, nor then, without the express approbation of congress. What acts of government could more clearly and strongly designate these Indians as totally detached from our bodies politic, and as separate and independent communities." Goodell v. Jackson, 20 Johns. 693, 711.

To describe these Indians who were not a part of the community of people of the United States the phrase "Indians not taxed" was chosen. The reasons for the choice of the particular phrase are easily surmised. It reflected, first, the prevalent notion that taxation and representation should go hand in hand. It reflected secondly the fact that in a less complex system of government taxation is the principal criterion of governmental authority. No more significant attribute of

the condition of the Indian living in his separate and independent community could have been chosen. Being outside the control of either State or Federal Government, he was an "Indian not taxed;" and since he did not bear the financial burden of the Government, he was not entitled to representation therein. United States v. Kagama, 118 U. S. 375, 378.

The condition of these Indians as a people separate from the community of people of the United States had not changed by the time of the adoption of the Fourteenth Amendment. Their exemption from the application of State laws had been affirmed by the Supreme Court on more than one occasion. Worcester v. Georgia, 6 Pet. 515; The Kansas Indians, 5 Wall. 737. In treaty and statute their character as a separate, independent people had been observed by the Federal Government. As said by Chief Justice Marshall:

"From the commencement of our government, congress has passed acts to regulate trade and intercourse with the Indians, which treat them as nations, respect their rights, and manifest a firm purpose to afford that protection which treaties stipulate. All these acts, and especially that of 1802, which is still in force, manifestly consider the several Indian nations as distinct political communities, having territorial boundaries, within which their authority is exclusive, and having a right to all the lands within those boundaries, which is not only acknowledged, but guaranteed by the United States." Worcester v. Georgia, 6 Pet. 515, 556.

At the same session of the Congress which approved the Fourteenth Amendment and which submitted it to the States for adoption, the Civil

Rights Bill of 1866 was passed. Act of April 9, 1866 (14 Stat. 27). It provided that "all persons born in the United States and not subject to any foreign power, excluding Indians not taxed, are hereby declared to be citizens of the United States."

In the bill as originally reported from the Judiciary Committee there were no words excluding "Indians not taxed" from the citizenship proposed to be granted. Attention being called to this fact, the friends of the measure disclaimed any purpose to make citizens of those who were in tribal relations with governments of their own. In order to meet that objection, while conforming to the wishes of those desiring to invest with citizenship all Indians permanently separated from their tribes, and who, by reason of their residence away from their tribes, constituted a part of the people under the jurisdiction of the United States, Mr. Trumbull, who reported the bill, modified it by inserting the words "excluding Indians not taxed." What was intended by that modification appears from the following language used by him in debate:

"* * * Of course we cannot declare the wild Indians who do not recognize the Government of the United States at all, who are not subject to our laws, with whom we make treaties, who have their own regulations, whom we do not pretend to interfere with or punish for the commission of crimes one upon the other, to be the subjects of the United States in the sense of being citizens. They must be excepted. The Constitution of the United States excludes them from the enumeration of the population of the United States, when it says that Indians not taxed are to be excluded. It has occurred to me that perhaps an amendment would meet the views of all gentlemen, which used these constitutional words, and

said that all persons born in the United States, excluding Indians not taxed, and not subject to any foreign Power, shall be deemed citizens of the United States." (Cong. Globe, 1st sess., 39th Cong., p. 527.)

The understanding of the Congress as to the meaning of the phrase as it appeared in the Constitution was expressed by Mr. Trumbull: "It is a constitutional term used by the men who made the Constitution itself to designate * * * a class of persons who were not a part of our population." (Ibid., p. 572.)

It is not surprising then to find the following statement in a report of the Judiciary Committee to the Senate of the United States on the 14th of December, 1870, in obedience to an instruction to inquire as to the effect of the Fourteenth Amendment upon the treaties which the United States had with various Indian tribes of the country:

"During the war slavery had been abolished, and the former slaves had become citizens of the United States; consequently, in determining the basis of representation in the fourteenth amendment, the clause 'three-fifths of all other persons' is wholly omitted; but the clause 'excluding the Indians not taxed' is retained.

"The inference is irresistible that the amendment was intended to recognize the change in the status of the former slave which had been effected during the war, while it recognizes no change in the status of the Indians. They were excluded by the original constitution, and in the same terms are excluded by the amendment from the constituent body, the people." (Underscoring supplied.)

The exclusion of the Indians from the constituent body, the people, was reflected too in their exclusion from the operation of

both State and Federal tax laws. As at the time of the adoption of the Constitution these Indians were not subject to taxation, so too were they not subject to taxation at the time of the adoption of the Fourteenth Amendment. This attribute of their status remained the same and it was retained as descriptive of a status which likewise had remained the same.

Though the States may have desired to tax the Indians within their borders and though they did, on more than one occasion, attempt it, they were effectively precluded from doing so by decisions of the Supreme Court. The Kansas Indians, 5 Wall. 737; The New York Indians, 5 Wall. 761. The effect of these decisions and of other decisions which enunciated the doctrine that Indian affairs are subject to the control of the Federal Government rather than that of the States (Worcester v. Georgia, 6 Pet. 515), has been to exclude Indians while in their separate communities or on reservations from the application of State laws except as the Federal Government may confer upon the States power over certain subjects.

Until recent years the Federal Government, though it possessed the power to tax the Indians, never exercised it. On the contrary, it had always evidenced throughout its negotiations with them an intention to exempt them from taxation. Surveying the treaties made with the Indians, one finds both guarantees of total exemption (Treaty of September 29, 1817, with the Wyandots and others, 7 Stat. 160) and

guarantees that the Indians should be forever undisturbed in the peaceful possession of their domain (Treaty of May 6, 1828, with the Cherokee Nation, 7 Stat. 311). This expressed intention is particularly significant in view of the fact that contemporaneously with the making of these treaties the Federal Government was establishing a comprehensive system of internal revenue applicable to all people resident in the United States.

As early as 1798 the Federal Government had imposed a direct tax upon real estate and slaves. Act of July 14, 1798 (1 Stat. 597). In the summer of 1813 a direct tax was again assessed on real estate and slaves and Congress laid duties on carriages, a duty on refined sugar, a license tax upon distillers of spirituous liquors, stamp duties, an auction tax, and license tax upon retailers of wines and spirituous liquors. (Dewey, Financial History of the United States, page 139.) By 1862 so many internal revenue taxes were being laid by the Federal Government that one writer concisely described the revenue measure of that year as follows:

"Wherever you find an article, a product, a trade, a profession, or a source of income, tax it." (Wells Practical Economics, New York, 1885.)

In 1861 the first Federal income tax was authorized to be levied "upon the annual income of every person residing in the United States, * * * derived * * * from any * * * source whatever." Act of August 5,

1861 (12 Stat. 292, 309). The tax was increased in 1862 and in 1865, decreased in 1867 and finally abolished in 1872. (Dewey, Financial History of the United States, page 305.)

What is of special significance is that in no instance were any of these numerous taxes applied to Indians living in their separate tribal communities, even though, as in the case of the income tax, it was by its provisions intended to apply to "every person residing in the United States." The reason for the non-application of such a tax to Indians was the same as the reason for the non-application of all laws of general application to Indians. They were considered a people separate from the community of people of the United States and thus it was not to be inferred, in the absence of clear and unambiguous language to the contrary, that Congress intended to subject them to a law which by its terms applied to every person residing in the United States. Elk v. Wilkins, 112 U. S. 94. The extent of Indian exemption from taxation and the reasons therefor are expressed in an opinion of the Attorney General rendered in 1870:

"The questions which seem to me to be proper for my consideration at this time, upon the case and facts as stated, are contained in the third and fourth questions so propounded by the Commissioner. These two questions may very well be condensed into the following: Whether cotton raised in the Choctaw nation, by an Indian of that nation, can be taxed in any collection district of the United States outside of the Choctaw country whilst in transitu and in the hands of the original owner, or in any collection district in which it may be sold by the original owner?

"Our internal revenue system has not in any instance or for any purpose been extended over the Indian country.

"Collection districts have been extended over all the States of the Union and over all the organized Territories. But as to Indian territory held under treaty between the separate tribes and the United States, whether that Indian territory is situated within the limits of a State of this Union or an organized Territory of the Union, or, as is the case with the Choctaw territory, lying outside of any State or any organized Territory of the United States, there is no instance in which it has been laid out into districts for the collection of internal revenue.

* * * * *

"I am clearly satisfied that the omission in the various internal revenue laws to provide for the organization of collection districts over the Indian territory was not fortuitous or accidental, and that it was the settled purpose of Congress not to subject the persons or the productions of Indians, existing under their regular tribal associations, to liability for any tax imposed by the acts. If the provisions as to the specific article of cotton apply to Indian territory, I see no reason why all the other forms of tax provided for in these acts are not equally applicable to Indian territory.

"We must consequently, make them subject to taxation in reference to stamps, income, and descents in succession, as well as for other purposes.

"The intent of Congress not to include them in any sort of taxation I think is clear enough from the language of the acts themselves. But all other considerations which apply to them equally forbid this idea of federal taxation. Their rights are defined by treaties. They have some of the characteristics of independent sovereignties.

"They are in a state of tutelage and protection under the United States. The general laws of the United States, in which they are not mentioned, are never understood to apply to them. Even when these Indians and their territory are situated within the bounds of a State of the Union, they are not subject to State taxation.

"In recent cases before the Supreme Court of the United States, at its December term, 1866, speaking of the condition of Indian tribes under treaty with the United States, the court use this language: 'The object of the treaty was to hedge the lands around with guards and restrictions, so as to preserve them for the permanent homes of the Indians.

"In order to accomplish this object, they must be relieved from every species of levy, sale, and forfeiture; from a levy and sale for taxes, as well as the ordinary judicial levy and sale.'

"Again the court say, in reference to the tribal association of the Shawnees, that 'they are a "people distinct from others," capable of making treaties, separated from the jurisdiction of Kansas, and to be governed exclusively by Government of the Union. If under the control of Congress, from necessity there can be no divided authority. If they have outlived many things, they have not outlived the protection afforded by the Constitution, treaties, and laws of Congress. It may be that they cannot exist much longer as a distinct people in the presence of the civilization of Kansas, "but until they are clothed with the rights and bound by all the duties of citizens" they enjoy the privilege of total immunity from State taxation.' And again 'As long as the United States recognize their national character, they are under the protection of treaties and the laws of Congress, and their property is withdrawn from the operation of State law.'

"Such is the well established policy of the United States with regard to the total exemption of the Indian tribes from State taxation. The tenor of all the treaties shows that the idea of subjecting them to taxation by the General Government was never entertained, and certainly hitherto it has never been attempted.

"I am therefore clearly of opinion, that the particular cotton in question was not liable to taxation under our internal revenue laws, either while in the Indian country or in transit through any collection district of the United States, or in the collection district where it may have been found or may have been sold." (12 Op. Atty. Gen. 209-210, 213-215.)

The Supreme Court in a decision rendered subsequent to the quoted opinion of the Attorney General entertained a contrary opinion concerning the application of a Federal excise tax to tobacco owned by an Indian in the Cherokee Nation. The Cherokee Tobacco, 11 Wall. 616. The value of the case as authority has, however, been seriously questioned by the Supreme Court in a later decision (United States v. Forty-Three Gallons of Whiskey, 108 U. S. 491), wherein a unanimous court emphasized the fact that the decision in The Cherokee Tobacco was a four-to-two decision with three members of the court not hearing argument.

Between the date of the Fourteenth Amendment and the present, the Indian's status has undergone a marked change. This change is itself no more than a reflection of a changed attitude on the part of Congress and the Court. This attitude has found expression, first, in legislation which expressly subjected Indians to particular laws of general application, secondly, in the law granting them citizenship and, therefore, the same civil and political rights as other citizens, and, thirdly, in the recent recognition on the part of the Supreme Court that Indians are included within the application of a Federal revenue law which by its terms applies to every person in the United States.

Of these three expressions of a changing attitude the first is perhaps best exemplified by two statutes, one passed in 1885, the other in 1887. Under the 1885 statute it was made a Federal crime for one

Indian to murder another Indian on an Indian reservation (act of March 3, 1885, 23 Stat. 385, 18 U. S. C. A. 548). This law also prohibited manslaughter, rape, assault with intent to kill, arson, burglary, and larceny. In later years notorious cases of robbery, incest, and assault with a dangerous weapon resulted in the piecemeal addition of these three offenses to the Federal Code of Indian Crimes (act of March 4, 1909, 35 Stat. 1151; act of June 28, 1932, 47 Stat. 336). The 1887 statute, known as the General Allotment Act, provided, among other things, that when tribal lands have been individualized the individual parcels shall be inherited in accordance with the laws of the State (act of February 8, 1887, 24 Stat. 388, 25 U. S. C. A. 331, et seq.).

The citizenship act of 1924 gave fuller and more decisive expression to the rapidly changing attitude toward these once alien people. All Indians born in the United States are by that act declared to be citizens of the United States and of the State in which they reside. As citizens they are entitled to the rights of suffrage guaranteed by the Fifteenth Amendment and they are likewise entitled to hold public office, to sue, to make contracts, and to enjoy all the civil liberties guaranteed to their fellow citizens. Brown, *The Indian Problem and the Law*, 1930, 39 Yale L. J. 307, 314, and cases cited.

A final significant change in attitude, which has a particular bearing upon the question now in issue, was effectuated by the Supreme

Court in a decision rendered in 1935. Superintendent v. Commissioner, 295 U. S. 418. Until that year Attorneys General and courts had concluded as the Attorney General did in 1870 that Federal revenue laws did not apply to those Indians who were under the protection of the Federal Government (34 Op. Atty. Gen. 275 (1924); 34 Op. Atty. Gen. 302 (1924); 34 Op. Atty. Gen. 439 (1925); 35 Op. Atty. Gen. 1 (1925); Blackbird v. Commissioner, 38 F. (2d) 976 (1930)). By its recent decision the Supreme Court has so far modified that time-honored principle as to permit the application of the general Federal income tax law to the income of individual Indians. That the decision represents a fundamental change in attitude is illustrated by the fact that the income tax law of 1928 applied by its terms as did the income tax law of 1861 to the "income of every person residing in the United States" and to income "from whatever source derived." In 1861, however, Indians were not considered part of the people of the United States, whereas, in 1935, according to the Supreme Court, they were.

If the fact that all Indians are today subject to Federal taxation satisfies the criterion established by the phrase "Indians not taxed," then all are certainly entitled to be counted in the apportionment of representatives. Whether this criterion has been satisfied depends upon the determination of two questions which may be formulated as follows:

1. Does the phrase "Indians not taxed" mean Indians not actually paying taxes or Indians not subject to taxation?
2. Does the phrase "Indians not taxed" refer to a particular taxing authority?

These two questions will be treated in order.

- I Does the phrase "Indians not taxed" mean Indians not actually paying taxes or Indians not subject to taxation?

If the phrase means Indians not actually paying taxes it indicates an intention on the part of the Federal convention to consider propertied Indians as entitled to become a part of the community of people of the United States and non-propertied Indians as not entitled to become a part of that community.

The fallacy of such a construction cannot be more clearly demonstrated than by analogy to the Indians who resided within the States and were subject to the laws of the Government at the time of the adoption of the Constitution. They are the so-called Indians taxed as differentiated from "Indians not taxed." If the phrase meant Indians not paying taxes, only those Indians within a State who actually paid taxes would have been counted for apportionment purposes. In other words, only the wealthy or propertied Indians would have been counted. There is, however, no indication that these Indians were regarded differently than their fellow whites in so far as apportionment was concerned. The whites were counted regardless of

whether they paid taxes as were also the Indians. The distinction between these two groups and the "Indians not taxed" group was that the former were subject to the tax laws of the Government whereas the latter were not.

This seems clearly to have been the understanding of the Bureau of the Census. In a "Report on Indians Taxed and Indians Not Taxed in the United States at the Eleventh Census: 1890," I find the following statement:

"Indians taxed and Indians not taxed are terms that can not be rigidly interpreted, as Indian citizens, like white citizens, frequently have nothing to tax. Indians subject to tax and Indians not subject to tax might more closely express the distinction. * * *

* * * * *

"It is to be constantly borne in mind that Indians living scattered among whites were counted in the general census, while Indians on reservations, under the care of the government, the Six Nations of New York and the Five Civilized Tribes of the Indian territory, were not counted in the general census but in a special Indian census."

As recently as the census of 1930 the Bureau of the Census again reiterated its understanding of the phrase "Indians not taxed" as meaning "Indians not subject to taxation."

This interpretation of the phrase is not only the reasonable one but is, in addition, the only interpretation which can be practically administered. If the phrase were taken to mean Indians actually paying taxes, the census enumerator would be faced with a problem of

determining at what point between census periods the payment of a tax entitled an Indian to be counted. For example, suppose a particular Indian had paid a tax in 1932 but had paid no other taxes between 1932 and 1940. Suppose in fact he had paid the tax in 1932 and then returned to his reservation and remained there continuously from 1932 until the census enumeration of 1940. Or, suppose that though a tax had been levied upon the property of this Indian he was not obliged to pay the tax until 10 days after the date of the enumeration. These hypothetical questions are but a few of the many which would arise to plague the census enumerator in the event the phrase were construed to mean Indians actually paying taxes. In order to administer the phrase as thus interpreted it would be necessary in view of the many problems that would arise to read into the phrase a great variety of implications. This might be countenanced only if such an interpretation reflected the object of the Constitution but here the object is not in doubt. It is reflected in the circumstances which prevailed at the time of the adoption of the Constitution. It has been administratively interpreted in the light of those circumstances and it has been so understood by subsequent legislators.

In the debate in Congress on the Civil Rights Bill, the objection was made that the amendment to the bill "excluding Indians not taxed" from citizenship would require an Indian to have property upon which

a tax was levied before he could become a citizen. To this objection Mr. Trumbull, author of the amendment, replied.

"* * * The Senator from Missouri understands it to be a property qualification to become a citizen. Not at all. It is a constitutional term used by the men who made the Constitution itself to designate * * * a class of persons who were not a part of our population. * * *

"* * * It is not intended as a property qualification. That is not the meaning of it. The Senator wants to know why, if an Indian cannot be a citizen without being taxed, should a white man or a negro be a citizen without being taxed. If the negro or white man belonged to a foreign Government he would not be a citizen; we do not propose that he should be; and that is all that the words 'Indians not taxed,' in that connection, mean." (Cong. Globe, 39th Cong., 1st sess., p. 572.)

Significantly I find the following paragraph in President Johnson's message to Congress vetoing the Civil Rights Bill:

"By the first section of the bill, all persons born in the United States, and not subject to any foreign Power, excluding Indians not taxed, are declared to be citizens of the United States. This provision comprehends the Chinese of the Pacific States, Indians subject to taxation, the people called Gypsies, as well as the entire race designated as blacks, people of color, negroes, mulattoes, and persons of African blood. Every individual of those races, born in the United States, is by the bill made a citizen of the United States. It does not purport to declare or confer any other right of citizenship than Federal citizenship. * * *" (Underscoring supplied.) (Cong. Globe, 1st sess., 39th Cong., p. 1679.)

To him, as to Justice Harlan in the case of Elk v. Wilkins, 112 U. S. 94, "Indians not taxed" meant Indians not subject to taxation.

In view of the foregoing, I am clearly of the opinion that "Indians not taxed" means Indians not subject to taxation.

II Does the phrase "Indians not taxed" refer to a particular taxing authority?

It has been suggested that the phrase "Indians not taxed" refers only to taxation by the States. I find that neither reason nor decision supports this conclusion.

The suggested construction serves to restrict the meaning of the phrase. As such it violates a cardinal principle of constitutional construction that words are to be taken in their natural and obvious sense, and not in a sense unreasonably restricted. Pollock v. Farmers' Loan and Trust Co., 158 U. S. 601, 618. The restriction might be countenanced only if it were in consonance with the object of the Constitution. Gibbons v. Ogden, 9 Wheat. 1. It is not. As we have seen, "Indians not taxed," was a phrase used to describe individuals who were outside the community of people of the United States and hence not entitled to be counted in the apportionment of representatives. The object was not to exclude a particular group from representation but to include all who could reasonably be denominated members of this community of people. Thus, express provision was made for the inclusion of subject Indians, as well as of slaves and persons bound to service for a term of years. If the phrase is restricted to taxation by the State it means that unless a reservation Indian subjects himself to the tax laws of the State, either by settling or by purchasing property within its jurisdiction, he cannot be regarded as a member of

the community of people of the United States, even though he is a citizen and as such entitled to the same civil and political status as other citizens.

The restricted interpretation can be founded only upon the argument that the State has the exclusive right to determine who within its borders shall be counted among its numbers for apportionment purposes. The argument, however, is fallacious. It confuses a Federal rule for the determination of the aggregate number of representatives with a State right to prescribe the qualifications of those who would vote for the representatives. As observed by the Federalist:

"It is a fundamental principle of the proposed constitution, that as the aggregate number of representatives allotted to the several States is to be determined by a federal rule, founded on the aggregate number of inhabitants, so the right of choosing this allotted number in each state is to be exercised by such part of the inhabitants as the State itself may designate."
(Underscoring supplied.) The Federalist, No. 54.

The power to recognize a person as a member of the community of people of the United States resides in the Federal Government as well as in the States. In fact, it resides, in the most important instance, exclusively within the power of the Federal Government. I refer to the admission and naturalization of aliens. The Federal Government may admit aliens and may provide for their becoming citizens of the United States as well as of the States wherein they reside. Thus, by Federal action alone, an individual may be recognized as a member

of the community of people of the United States, and as an inhabitant of a State entitled to be counted among its numbers for apportionment purposes. Where, as in this case, the Constitution of the United States directs that all people comprising the community of people of the United States shall be counted for the purpose of apportioning representatives, and where, as here, the criterion for determining whether a person is a member of the community of people of the United States is made to depend on whether he is or is not subject to taxation, and where it has been shown that the Federal Government has the power to admit a person to the community of the people of the United States and of the State, it is only reasonable to assume in the absence of a contrary constitutional provision or legislative intent, that the phrase "Indians not taxed" refers to the exercise of Federal as well as State power.

In the Constitution, provision is made for the establishment of a system of internal revenue by the Federal Government. Had there been any expression or intention on the part of the Federal Government to subject Indians to taxation at that time or had there been any indication that Indians were within the scope of the taxing jurisdiction of the Federal Government, we should have cause to believe that only State taxation was referred to by the phrase "Indians not taxed." For if the phrase referred to Federal taxation as well as State taxation,

and if at the time of the adoption of the Constitution, Indians were subject to Federal taxation, the phrase would be meaningless as there would have been no "Indians not taxed." But, as I have pointed out earlier, the exact contrary was the case. The treaties made by the Federal Government with the Indian tribes guaranteed them the peaceful and uninterrupted possession of their domain. Many of the treaties guaranteed total exemption from taxation. And, though the Federal Government passed both direct and indirect taxes, they were not considered as having any application to Indians living in their tribal communities.

In view of the foregoing I can only conclude that the phrase "Indians not taxed" refers to Federal as well as to State taxation. The question which has been propounded to me may then be formulated as follows: What Indians are not subject to taxation?

Since all Indians are today subject to taxation by the Federal Government (Superintendent v. Commissioner, 295 U. S. 418), there are no longer Indians not subject to taxation. The criterion for their recognition as members of the community of people of the United States has been satisfied and they are all entitled to be counted in the apportionment of representatives. That some may still be not subject to State taxes does not alter the conclusion. The position of such Indians is analogous in this regard to that of members of the United

States army who while stationed at a military reservation within a State are counted inhabitants of the State for apportionment purposes, notwithstanding the fact that they are not subject to the tax laws of the State. I perceive no reason in either the Constitution or the apportionment process for assuming that Indians should be regarded differently.

Respectfully,

(Sgd) Nathan R. Margold,
Solicitor.

Approved: November 7, 1940

(Sgd) W. C. Mendenhall,

Acting Assistant Secretary.

Indians Not Taxed
As Deducted for Apportionment Populations

	1890	1900	1910	1920	1930
United States	189,388	129,518	71,872	60,870	194,722
Alabama	384	---	---	---	6
Arizona	28,469X	24,644X	24,129X	24,408	46,198
Arkansas					38
California	5,107	1,549	988	830	9,010
Colorado	985	597	452	468	942
Connecticut					6
Delaware					
Florida					20
Georgia					60
Idaho	4,064	2,297	2,154	1,424	3,496
Illinois					266
Indiana					23
Iowa	397				519
Kansas	946				1,501
Kentucky					14
Louisiana					
Maine					5
Maryland					4
Massachusetts					16
Michigan					273
Minnesota	8,208	1,768	1,332	1,469	12,370
Mississippi					1,667
Missouri					257
Montana	10,346	10,746	9,715	7,378	12,877
Nebraska	3,538				2,840
Nevada	1,557	1,665	1,582	1,587	4,668
New Hampshire					1
New Jersey					15
New Mexico	6,490X	2,937X	10,318X	6,922	27,335
New York	5,318	4,711	4,380	4,240	99
North Carolina					3,002
North Dakota	7,980	4,692	2,653	2,126	7,505
Ohio					64
Oklahoma	64,446X	57,320X			13,818
Oregon	3,713				3,407
Pennsylvania	98				51
Rhode Island					
South Carolina					5
South Dakota	19,072	10,932	8,912	5,308	19,844
Tennessee					59
Texas					114
Utah	2,843X	1,472	1,497	1,008	2,106
Vermont					
Virginia					22
Washington	7,526	2,831	1,856	5,025	11,373
West Virginia					6
Wisconsin	6,098	1,687	1,007	762	7,285
Wyoming	1,801		1,807	915	1,935
	87,135	40,577	37,425		

Priority List for Apportionment
1940 Populations - Method of Equal Proportions

Size of House	Priority value	No. of State Rep.	Size of House	Priority value	No. of State Rep.
1	(Note: The first 48		97	1,544,177	Miss. 2
.	Representatives are		98	1,527,631	Pa. 7
.	assigned one to each		99	1,517,307	Mich. 4
to	State to fulfill the		100	1,458,109	N. C. 3
.	constitutional re-		101	1,441,832	Ill. 6
.	quirement that each		102	1,434,398	Texas 5
.	State have at least		103	1,420,826	N. Y. 10
48	one Representative)		104	1,399,392	Ind. 3
			105	1,378,425	Ark. 2
			106	1,344,899	W. Va. 2
49	9,531,193	N. Y. 2	107	1,343,364	S. C. 2
50	7,000,484	Pa. 2	108	1,341,674	Fla. 2
51	5,584,193	Ill. 2	109	1,322,967	Pa. 8
52	5,502,837	N. Y. 3	110	1,287,814	Md. 2
53	4,884,419	Ohio 2	111	1,285,186	N. Y. 11
54	4,884,260	Calif. 2	112	1,280,915	Wisc. 3
55	4,535,966	Texas 2	113	1,275,255	Ga. 3
56	4,041,732	Pa. 3	114	1,273,519	Kans. 2
57	3,891,093	N. Y. 4	115	1,261,152	Ohio 6
58	3,716,628	Mich. 2	116	1,261,111	Calif. 6
59	3,224,035	Ill. 3	117	1,246,130	Mass. 4
60	3,052,383	Mass. 2	118	1,227,672	Wash. 2
61	3,014,028	N. Y. 5	119	1,218,571	Ill. 7
62	2,941,681	N. J. 2	120	1,208,617	Conn. 2
63	2,857,936	Pa. 4	121	1,200,936	N. J. 4
64	2,820,021	Ohio 3	122	1,190,387	Tenn. 3
65	2,819,929	Calif. 3	123	1,175,301	Mich. 5
66	2,676,162	Mo. 2	124	1,173,209	N. Y. 12
67	2,618,841	Texas 3	125	1,171,181	Texas 6
68	2,525,519	N. C. 2	126	1,166,747	Pa. 9
69	2,460,943	N. Y. 6	127	1,161,722	Ky. 3
70	2,423,818	Ind. 2	128	1,156,551	Ala. 3
71	2,279,737	Ill. 4	129	1,139,952	Minn. 3
72	2,218,609	Wisc. 2	130	1,093,196	Va. 3
73	2,213,748	Pa. 5	131	1,092,538	Mo. 4
74	2,208,806	Ga. 2	132	1,079,195	N. Y. 13
75	2,145,796	Mich. 3	133	1,065,868	Ohio 7
76	2,079,877	N. Y. 7	134	1,065,833	Calif. 7
77	2,061,811	Tenn. 2	135	1,055,313	Ill. 8
78	2,012,162	Ky. 2	136	1,043,571	Pa. 10
79	2,003,206	Ala. 2	137	1,036,244	Iowa 3
80	1,994,056	Ohio 4	138	1,031,039	N. C. 4
81	1,993,991	Calif. 4	139	999,140	N. Y. 14
82	1,974,454	Minn. 2	140	989,829	Texas 7
83	1,893,471	Va. 2	141	989,519	Ind. 4
84	1,851,800	Texas 4	142	965,248	Mass. 5
85	1,807,517	Pa. 6	143	965,050	La. 3
86	1,801,226	N. Y. 8	144	959,629	Mich. 6
87	1,794,827	Iowa 2	145	953,845	Okla. 3
88	1,765,877	Ill. 5	146	943,945	Pa. 11
89	1,762,294	Mass. 3	147	930,699	Ill. 9
90	1,698,380	N. J. 3	148	930,435	Neb. 2
91	1,671,516	La. 2	149	930,241	N. J. 5
92	1,652,108	Okla. 2	150	930,149	N. Y. 15
93	1,588,532	N. Y. 9	151	923,068	Ohio 8
94	1,545,083	Mo. 3	152	923,038	Calif. 8
95	1,544,589	Ohio 5	153	905,743	Wisc. 4
96	1,544,539	Calif. 5	154	901,741	Ga. 4

Priority List for Apportionment
1940 Populations - Method of Equal Proportions

Size of House	Priority value	State	No. of Rep.	Size of House	Priority value	State	No. of Rep.
155	891,531	Miss.	3	213	632,285	Ill.	13
156	870,075	N. Y.	16	214	630,408	Miss.	4
157	861,700	Pa.	12	215	627,106	N. Y.	22
158	857,217	Texas	8	216	625,827	Ind.	6
159	846,277	Mo.	5	217	624,377	Minn.	5
160	841,731	Tenn.	4	218	619,438	Mich.	9
161	832,442	Ill.	10	219	611,629	Texas	11
162	821,462	Ky.	4	220	601,230	Ohio	12
163	817,805	Ala.	4	221	601,211	Calif.	12
164	817,293	N. Y.	17	222	600,287	Pa.	17
165	814,070	Ohio	9	223	599,221	N. Y.	23
166	814,043	Calif.	9	224	599,079	Me.	2
167	811,035	Mich.	7	225	598,768	Va.	5
168	806,068	Minn.	4	226	585,382	Ill.	14
169	798,639	N. C.	5	227	583,986	Mo.	7
170	795,834	Ark.	3	228	576,846	Mass.	8
171	794,290	Colo.	2	229	573,710	N. Y.	24
172	792,649	Pa.	13	230	572,842	Wisc.	6
173	788,122	Mass.	6	231	570,311	Ga.	6
174	776,478	W. Va.	3	232	567,574	Iowa	5
175	775,592	S. C.	3	233	565,956	Pa.	18
176	774,616	Fla.	3	234	562,740	Ark.	4
177	773,006	Va.	4	235	558,339	Texas	12
178	770,551	N. Y.	18	236	555,925	N. J.	8
179	770,523	Ore.	2	237	554,042	Mich.	10
180	766,478	Ind.	5	238	553,052	Ohio	13
181	759,539	N. J.	6	239	553,034	Calif.	13
182	755,994	Texas	9	240	551,113	N. C.	7
183	752,972	Ill.	11	241	550,284	N. Y.	25
184	743,520	Md.	3	242	549,053	W. Va.	4
185	735,267	Kans.	3	243	548,426	S. C.	4
186	733,850	Pa.	14	244	547,736	Fla.	4
187	732,735	Iowa	4	245	544,961	Ill.	15
188	728,869	N. Y.	19	246	537,187	Neb.	3
189	728,126	Ohio	10	247	535,340	Pa.	19
190	728,103	Calif.	10	248	532,357	Tenn.	6
191	708,797	Wash.	3	249	528,920	Ind.	7
192	702,377	Mich.	8	250	528,695	N. Y.	26
193	701,586	Wisc.	5	251	528,580	La.	5
194	698,486	Ca.	5	252	525,748	Md.	4
195	697,795	Conn.	3	253	522,443	Okla.	5
196	691,465	N. Y.	20	254	519,912	Kans.	4
197	690,982	Mo.	6	255	519,538	Ky.	6
198	687,367	Ill.	12	256	517,226	Ala.	6
199	683,177	Pa.	15	257	513,597	Texas	13
200	682,393	La.	4	258	512,026	Ohio	14
201	676,182	Texas	10	259	512,010	Calif.	14
202	674,470	Okla.	4	260	509,802	Minn.	6
203	666,084	Mass.	7	261	509,765	Ill.	16
204	658,615	Ohio	11	262	508,737	N. Y.	27
205	658,594	Calif.	11	263	508,730	Mass.	9
206	657,715	N. Y.	21	264	507,869	Pa.	20
207	652,086	N. C.	6	265	505,747	Mo.	8
208	652,002	Tenn.	5	266	504,412	R. I.	2
209	641,927	N. J.	7	267	501,195	Wash.	4
210	639,054	Pa.	16	268	501,150	Mich.	11
211	636,302	Ky.	5	269	493,416	Conn.	4
212	633,469	Ala.	5	270	490,280	N. J.	9

Priority List for Apportionment
1940 Populations - Method of Equal Proportions

Size of House	Priority value	State	No. of Rep.	Size of House	Priority value	State	No. of Rep.
271	490,232	N. Y.	28	329	402,407	N. Y.	34
272	488,892	Va.	6	330	398,939	Mo.	10
273	488,312	Miss.	5	331	398,705	Miss.	6
274	484,140	Wisc.	7	332	396,656	N. J.	11
275	483,079	Pa.	21	333	395,595	Mont.	2
276	482,001	Ca.	7	334	394,882	Ohio	18
277	478,841	Ill.	17	335	394,869	Calif.	18
278	477,278	N. C.	8	336	391,663	Iowa	7
279	476,671	Ohio	15	337	390,741	N. Y.	35
280	476,655	Calif.	15	338	389,646	Tenn.	8
281	475,498	Texas	14	339	389,608	Mich.	14
282	473,025	N. Y.	29	340	389,128	Utah	2
283	463,422	Iowa	6	341	388,956	Texas	17
284	460,598	Pa.	22	342	388,317	Pa.	26
285	458,584	Colo.	3	343	388,224	Wash.	5
286	458,059	Ind.	8	344	385,346	Ill.	21
287	457,485	Mich.	12	345	382,198	Conn.	5
288	456,986	N. Y.	30	346	380,263	Ky.	8
289	455,022	Mass.	10	347	379,849	Neb.	4
290	454,642	S. D.	2	348	379,732	N. Y.	36
291	453,917	N. D.	2	349	378,570	Ala.	8
292	451,455	Ill.	18	350	376,482	N. C.	10
293	449,924	Tenn.	7	351	376,052	N. M.	2
294	446,027	Mo.	9	352	375,722	Mass.	12
295	445,884	Ohio	16	353	373,658	Pa.	27
296	445,870	Calif.	16	354	373,521	Ohio	19
297	444,862	Ore.	3	355	373,509	Calif.	19
298	442,665	Texas	15	356	373,137	Minn.	8
299	441,998	N. Y.	31	357	371,141	Idaho	2
300	440,117	Pa.	23	358	369,768	Wisc.	9
301	439,090	Ky.	7	359	369,326	N. Y.	37
302	438,520	N. J.	10	360	368,134	Ca.	9
303	437,135	Ala.	7	361	367,413	Ill.	22
304	435,896	Ark.	5	362	366,711	Texas	18
305	431,583	La.	6	363	364,755	La.	7
306	430,861	Minn.	7	364	362,706	Mich.	15
307	427,963	N. Y.	32	365	362,096	N. J.	12
308	427,034	Ill.	19	366	361,321	Ind.	10
309	426,573	Okla.	6	367	360,854	Mo.	11
310	425,294	W. Va.	5	368	360,520	Okla.	7
311	424,809	S. C.	5	369	360,066	Pa.	28
312	424,275	Fla.	5	370	359,476	N. Y.	38
313	421,380	Pa.	24	371	357,832	Va.	8
314	420,920	N. C.	9	372	355,908	Ark.	6
315	420,825	Mich.	13	373	354,353	Ohio	20
316	419,278	Wisc.	8	374	354,341	Calif.	20
317	418,836	Ohio	17	375	353,031	Ariz.	2
318	418,822	Calif.	17	376	351,075	Ill.	23
319	417,425	Ca.	8	377	350,137	N. Y.	39
320	414,792	N. Y.	33	378	347,560	N. H.	2
321	414,075	Texas	16	379	347,428	Pa.	29
322	413,189	Va.	7	380	347,251	W. Va.	6
323	411,583	Mass.	11	381	346,874	Texas	19
324	407,243	Md.	5	382	346,855	S. C.	6
325	405,120	Ill.	20	383	346,419	Fla.	6
326	404,173	Pa.	25	384	345,879	Me.	3
327	403,970	Ind.	9	385	345,614	Mass.	13
328	402,722	Kans.	5	386	343,635	Tenn.	9

Priority List for Apportionment
1940 Populations - Method of Equal Proportions

Size of House	Priority value	State	No. of Rep.	Size of House	Priority value	State	No. of Rep.
387	341,271	N. Y.	40	445	297,835	Ga.	11
388	340,541	N. C.	11	446	296,262	N. Y.	46
389	339,280	Mich.	16	447	295,561	Pa.	34
390	339,190	Iowa	8	448	294,334	Minn.	10
391	337,057	Ohio	21	449	294,229	Neb.	5
392	337,046	Calif.	21	450	294,007	Ohio	24
393	336,967	Miss.	7	451	293,998	Calif.	24
394	336,129	Ill.	24	452	293,481	W. Va.	7
395	335,648	Pa.	30	453	293,146	S. C.	7
396	335,360	Ky.	9	454	292,777	Fla.	7
397	333,868	Ala.	9	455	291,822	Miss.	8
398	333,080	N. J.	13	456	291,222	R. I.	3
399	332,844	N. Y.	41	457	289,891	N. Y.	47
400	332,512	Md.	6	458	287,219	Ill.	28
401	330,731	Wisc.	10	459	287,079	N. J.	15
402	329,413	Mo.	12	460	286,992	Pa.	35
403	329,269	Ga.	10	461	285,959	N. C.	13
404	329,076	Minn.	9	462	285,174	Texas	23
405	329,074	Tex.	20	463	284,218	Mich.	19
406	328,821	Kans.	6	464	283,787	N. Y.	48
407	326,828	Ind.	11	465	282,262	Va.	10
408	324,822	N. Y.	42	466	282,002	Ohio	25
409	324,640	Pa.	31	467	281,993	Calif.	25
410	324,268	Colo.	4	468	281,024	Md.	7
411	322,404	Ill.	25	469	280,538	Mo.	14
412	321,371	Ohio	22	470	278,906	Pa.	36
413	321,361	Calif.	22	471	278,643	Mass.	16
414	319,977	Mass.	14	472	278,586	La.	9
415	318,698	Mich.	17	473	278,015	Tenn.	11
416	317,178	N. Y.	43	474	277,935	N. Y.	49
417	316,984	Wash.	6	475	277,905	Kans.	7
418	315,887	La.	8	476	277,139	Ill.	29
419	315,578	Va.	9	477	275,351	Okla.	9
420	314,565	Ore.	4	478	274,443	Ind.	13
421	314,331	Pa.	32	479	273,092	Wisc.	12
422	313,011	Texas	21	480	273,033	Texas	24
423	312,219	Okla.	8	481	272,320	N. Y.	50
424	312,063	Conn.	6	482	271,885	Ga.	12
425	310,870	N. C.	12	483	271,320	Ky.	11
426	309,886	N. Y.	44	484	271,263	Pa.	37
427	309,755	Ill.	26	485	270,939	Ohio	26
428	308,372	N. J.	14	486	270,930	Calif.	26
429	307,357	Tenn.	10	487	270,112	Ala.	11
430	307,081	Ohio	23	488	269,633	Mich.	20
431	307,071	Calif.	23	489	268,537	N. J.	16
432	304,657	Pa.	33	490	267,900	Wash.	7
433	303,016	Mo.	13	491	267,742	Ill.	30
434	302,921	N. Y.	45	492	267,557	Iowa	10
435	300,797	Ark.	7	493	266,927	N. Y.	51
436	300,472	Mich.	18	494	266,235	Minn.	11
437	299,956	Ky.	10	495	264,746	W.C.	14
438	299,157	Wisc.	11	496	264,028	Pa.	38
439	299,138	Iowa	9	497	263,742	Conn.	7
440	298,620	Ala.	10	498	262,488	S. D.	3
441	298,445	Texas	22	499	262,069	N. D.	3
442	298,351	Ind.	12	500	261,884	Texas	25
443	298,062	Ill.	27				
444	297,882	Mass.	15				

Priority List for Apportionment
1940 Populations - Method of Major Fractions

Size of House	Priority value	No. of State Rep.	Size of House	Priority value	No. of State Rep.
1	(Note: The first 48		97	1,513,866	Mo. 3
.	Representatives are		98	1,501,745	Mich. 4
.	assigned one to each		99	1,455,864	Miss. 2
to	State to fulfill the		100	1,435,862	Ill. 6
.	constitutional re-		101	1,428,649	N. C. 3
.	quirement that each		102	1,425,516	Texas 5
.	State have at least		103	1,418,857	N. Y. 10
48	one Representative)		104	1,371,118	Ind. 3
			105	1,320,024	Pa. 8
			106	1,299,591	Ark. 2
49	8,986,095	N. Y. 2	107	1,283,728	N. Y. 11
50	6,600,120	Pa. 2	108	1,267,983	W. Va. 2
51	5,391,657	N. Y. 3	109	1,266,536	S. C. 2
52	5,264,827	Ill. 2	110	1,264,943	Fla. 2
53	4,605,075	Ohio 2	111	1,255,929	Ohio 6
54	4,604,925	Calif. 2	112	1,255,889	Calif. 6
55	4,276,549	Texas 2	113	1,255,035	Wisc. 3
56	3,960,072	Pa. 3	114	1,249,489	Ge. 3
57	3,851,183	N. Y. 4	115	1,233,349	Mass. 4
58	3,504,071	Mich. 2	116	1,214,960	Ill. 7
59	3,158,896	Ill. 3	117	1,214,163	Md. 2
60	2,995,365	N. Y. 5	118	1,200,685	Kans. 2
61	2,877,814	Mass. 2	119	1,188,619	N. J. 4
62	2,828,623	Pa. 4	120	1,172,099	N. Y. 12
63	2,773,443	N. J. 2	121	1,168,024	Mich. 5
64	2,763,045	Ohio 3	122	1,166,336	Tenn. 3
65	2,762,955	Calif. 3	123	1,166,332	Texas 6
66	2,565,930	Texas 3	124	1,164,727	Pa. 9
67	2,523,109	Mo. 2	125	1,157,461	Wash. 2
68	2,450,753	N. Y. 6	126	1,139,495	Conn. 2
69	2,381,082	N. C. 2	127	1,138,251	Ky. 3
70	2,285,197	Ind. 2	128	1,133,184	Ala. 3
71	2,256,355	Ill. 4	129	1,116,920	Minn. 3
72	2,200,040	Pa. 5	130	1,081,333	Mo. 4
73	2,102,442	Mich. 3	131	1,078,331	N. Y. 13
74	2,091,725	Wisc. 2	132	1,071,109	Va. 3
75	2,082,482	Ge. 2	133	1,062,710	Ohio 7
76	2,073,714	N. Y. 7	134	1,062,675	Calif. 7
77	1,973,603	Ohio 4	135	1,052,965	Ill. 8
78	1,973,539	Calif. 4	136	1,042,124	Pa. 10
79	1,943,894	Tenn. 2	137	1,020,464	N. C. 4
80	1,897,085	Ky. 2	138	1,015,307	Iowa 3
81	1,888,641	Ala. 2	139	998,455	N. Y. 14
82	1,861,533	Minn. 2	140	986,896	Texas 7
83	1,832,807	Texas 4	141	979,370	Ind. 4
84	1,800,033	Pa. 6	142	959,271	Mass. 5
85	1,797,219	N. Y. 8	143	955,656	Mich. 6
86	1,785,182	Va. 2	144	945,552	La. 3
87	1,754,942	Ill. 5	145	942,874	Pa. 11
88	1,726,688	Mass. 3	146	934,574	Okla. 3
89	1,692,179	Iowa 2	147	929,596	N. Y. 15
90	1,664,066	N. J. 3	148	929,087	Ill. 9
91	1,585,781	N. Y. 9	149	924,481	N. J. 5
92	1,575,920	La. 2	150	921,015	Ohio 8
93	1,557,623	Okla. 2	151	920,985	Calif. 8
94	1,535,025	Ohio 5	152	896,453	Wisc. 4
95	1,534,975	Calif. 5	153	892,492	Ge. 4
96	1,523,105	Pa. 7	154	877,223	Neb. 2

Priority List for Apportionment
1940 Populations - Method of Major Fractions

Size of House	Priority value	State	No. of Rep.	Size of House	Priority value	State	No. of Rep.
155	873,518	Miss.	3	213	629,547	Ala.	5
156	869,622	N. Y.	16	214	626,937	N. Y.	22
157	860,885	Pa.	12	215	623,942	Miss.	4
158	855,310	Texas	8	216	623,236	Ind.	6
159	841,036	Mo.	5	217	620,511	Minn.	5
160	833,097	Tenn.	4	218	618,365	Mich.	9
161	831,289	Ill.	10	219	610,936	Texas	11
162	816,918	N. Y.	17	220	600,662	Ohio	12
163	813,036	Ky.	4	221	600,642	Calif.	12
164	812,660	Ohio	9	222	600,011	Pa.	17
165	812,634	Calif.	9	223	599,073	N. Y.	23
166	809,417	Ala.	4	224	595,061	Va.	5
167	808,632	Mich.	7	225	584,981	Ill.	14
168	797,800	Minn.	4	226	582,256	Mo.	7
169	793,694	N. C.	5	227	575,563	Mass.	8
170	792,014	Pa.	13	228	573,580	N. Y.	24
171	784,858	Mass.	6	229	570,470	Wis.	6
172	779,755	Ark.	3	230	567,950	Ga.	6
173	770,237	N. Y.	18	231	565,725	Pa.	18
174	765,078	Va.	4	232	564,817	Me.	2
175	761,732	Ind.	5	233	564,060	Iowa	5
176	760,790	W. Va.	3	234	557,811	Texas	12
177	759,922	S. C.	3	235	556,968	Ark.	4
178	758,966	Fla.	3	236	554,689	N. J.	8
179	756,394	N. J.	6	237	553,274	Mich.	10
180	754,685	Texas	9	238	552,609	Ohio	13
181	752,118	Ill.	11	239	552,591	Calif.	13
182	748,864	Col.	2	240	550,169	N. Y.	25
183	733,347	Pa.	14	241	549,480	N. C.	7
184	728,602	N. Y.	19	242	544,637	Ill.	15
185	728,498	Md.	3	243	543,421	W. Va.	4
186	727,117	Ohio	10	244	542,801	S. C.	4
187	727,093	Calif.	10	245	542,118	Fla.	4
188	726,456	Ore.	2	246	535,145	Pa.	19
189	725,219	Iowa	4	247	530,153	Tenn.	6
190	720,411	Kans.	3	248	528,594	N. Y.	26
191	700,814	Mich.	8	249	527,353	Ind.	7
192	697,242	Wis.	5	250	526,334	Neb.	3
193	694,476	Wash.	3	251	525,307	La.	5
194	694,161	Ga.	5	252	520,355	Md.	4
195	691,238	N. Y.	20	253	519,208	Okla.	5
196	688,121	Mo.	6	254	517,387	Ky.	6
197	686,717	Ill.	12	255	515,084	Ala.	6
198	683,697	Conn.	3	256	514,579	Kans.	4
199	682,771	Pa.	15	257	513,186	Texas	13
200	675,394	La.	4	258	511,675	Ohio	14
201	675,245	Texas	10	259	511,658	Calif.	14
202	667,553	Okla.	4	260	509,499	Ill.	16
203	664,111	Mass.	7	261	508,647	N. Y.	27
204	657,868	Ohio	11	262	507,850	Mass.	9
205	657,846	Calif.	11	263	507,702	Pa.	20
206	657,519	N. Y.	21	264	507,691	Minn.	6
207	649,386	N. C.	6	265	504,622	Mo.	8
208	647,965	Tenn.	5	266	500,582	Mich.	11
209	640,025	N. J.	7	267	496,055	Wash.	4
210	638,721	Pa.	16	268	490,151	N. Y.	28
211	632,362	Ky.	5	269	489,431	N. J.	9
212	631,779	Ill.	13	270	488,355	Conn.	4

Priority List for Apportionment
1940 Populations - Method of Major Fractions

Size of House	Priority value	State	No. of Rep.	Size of House	Priority value	State	No. of Rep.
271	486,868	Va.	6	329	400,228	Kans.	5
272	485,288	Miss.	5	330	398,386	Mo.	10
273	482,936	Pa.	21	331	397,054	Miss.	6
274	482,706	Wisc.	7	332	396,206	N. J.	11
275	480,573	Ga.	7	333	394,721	Ohio	18
276	478,621	Ill.	17	334	394,708	Calif.	18
277	476,387	Ohio	15	335	390,700	N. Y.	35
278	476,372	Calif.	15	336	390,503	Iowa	7
279	476,216	N. C.	8	337	389,341	Mich.	14
280	475,564	R. I.	2	338	388,779	Tenn.	8
281	475,172	Texas	14	339	388,777	Texas	17
282	472,952	N. Y.	29	340	388,242	Pa.	26
283	461,503	Iowa	6	341	385,820	Wash.	5
284	460,474	Pa.	22	342	385,231	Ill.	21
285	457,053	Mich.	12	343	379,832	Conn.	5
286	457,039	Ind.	8	344	379,694	N. Y.	36
287	456,920	N. Y.	30	345	379,417	Ky.	8
288	454,392	Mass.	10	346	377,728	Ala.	8
289	451,271	Ill.	18	347	375,960	N. C.	10
290	449,318	Colo.	3	348	375,953	Neb.	4
291	448,591	Tenn.	7	349	375,367	Mass.	12
292	445,652	Ohio	16	350	373,592	Pa.	27
293	445,638	Calif.	16	351	373,384	Ohio	19
294	445,255	Mo.	9	352	373,372	Calif.	19
295	442,402	Texas	15	353	372,971	Mont.	2
296	441,939	N. Y.	31	354	372,307	Minn.	8
297	440,008	Pa.	23	355	369,292	N. Y.	37
298	437,912	N. J.	10	356	369,128	Wisc.	9
299	437,789	Ky.	7	357	367,497	Ga.	9
300	435,874	Ore.	3	358	367,314	Ill.	22
301	435,840	Ala.	7	359	366,873	Utah	2
302	433,197	Ark.	5	360	366,561	Tex.	18
303	429,796	La.	6	361	363,674	La.	7
304	429,585	Minn.	7	362	362,490	Mich.	15
305	428,641	S. D.	2	363	361,753	N. J.	12
306	427,957	N. D.	2	364	360,821	Ind.	10
307	427,909	N. Y.	32	365	360,444	Mo.	11
308	426,878	Ill.	19	366	360,007	Pa.	28
309	424,806	Okla.	6	367	359,451	Okla.	7
310	422,661	W. Va.	5	368	359,444	N. Y.	38
311	422,179	S. C.	5	369	357,036	Va.	8
312	421,648	Fla.	5	370	354,545	N. M.	2
313	421,284	Pa.	24	371	354,434	Ark.	6
314	420,488	Mich.	13	372	354,237	Ohio	20
315	420,191	N. C.	9	373	354,225	Calif.	20
316	418,643	Ohio	17	374	350,988	Ill.	23
317	418,630	Calif.	17	375	350,108	N. Y.	39
318	418,345	Wisc.	8	376	349,915	Idaho	2
319	416,496	Ga.	8	377	347,375	Pa.	29
320	414,743	N. Y.	33	378	346,747	Texas	19
321	413,860	Texas	16	379	345,813	W. Va.	6
322	411,965	Va.	7	380	345,419	S. C.	6
323	411,116	Mass.	11	381	345,338	Mass.	13
324	404,987	Ill.	20	382	344,984	Fla.	6
325	404,721	Md.	5	383	343,040	Tenn.	9
326	404,089	Pa.	25	384	341,244	N. Y.	40
327	403,270	Ind.	9	385	340,155	N. C.	11
328	402,362	N. Y.	34	386	339,104	Mich.	16

Priority List for Apportionment
1940 Populations - Method of Major Fractions

Size of House	Priority value	State	No. of Reps.	Size of House	Priority value	State	No. of Reps.
387	338,890	Me.	3	445	297,497	Ge.	11
388	338,436	Iowa	8	446	296,245	N. Y.	46
389	336,957	Ohio	21	447	295,527	Pa.	34
390	336,946	Calif.	21	448	293,941	Ohio	24
391	336,053	Ill.	24	449	293,931	Calif.	24
392	335,969	Miss.	7	450	293,926	Minn.	10
393	335,599	Pa.	30	451	292,611	N. Va.	7
394	334,780	Ky.	9	452	292,408	Neb.	5
395	333,290	Ala.	9	453	292,278	S. C.	7
396	332,841	Ariz.	2	454	291,910	Fla.	7
397	332,818	N. Y.	41	455	291,173	Miss.	8
398	332,813	N. J.	13	456	289,874	N. Y.	47
399	331,135	Md.	6	457	287,172	Ill.	28
400	330,272	Wisc.	10	458	286,962	Pa.	35
401	329,101	Mo.	12	459	286,908	N. J.	15
402	328,965	Texas	20	460	285,730	N. C.	13
403	328,813	Ge.	10	461	285,338	R. I.	3
404	328,506	Minn.	9	462	285,103	Texas	23
405	327,683	N. H.	2	463	284,114	Mich.	19
406	327,460	Kans.	6	464	283,771	N. Y.	48
407	326,457	Ind.	11	465	281,943	Ohio	25
408	324,799	N. Y.	42	466	281,934	Calif.	25
409	324,596	Pa.	31	467	281,871	Va.	10
410	322,336	Ill.	25	468	280,346	Mo.	14
411	321,284	Ohio	22	469	280,191	Md.	7
412	321,274	Calif.	22	470	278,878	Pa.	36
413	320,942	Colo.	4	471	278,498	Mass.	16
414	319,757	Mass.	14	472	278,104	La.	9
415	318,552	Mich.	17	473	277,920	N. Y.	49
416	317,156	N. Y.	43	474	277,699	Tenn.	11
417	315,671	Wash.	6	475	277,096	Ill.	29
418	315,184	La.	8	476	277,081	Kans.	7
419	315,032	Va.	9	477	274,875	Okla.	9
420	314,291	Pa.	32	478	274,224	Ind.	13
421	312,918	Texas	21	479	272,971	Tex.	24
422	311,525	Okla.	8	480	272,834	Wisc.	12
423	311,338	Ore.	4	481	272,306	N. Y.	50
424	310,771	Conn.	6	482	271,628	Ge.	12
425	310,576	N. C.	12	483	271,238	Pa.	37
426	309,865	N. Y.	44	484	271,012	Ky.	11
427	309,696	Ill.	26	485	270,887	Ohio	26
428	308,160	N. J.	14	486	270,878	Calif.	26
429	307,005	Ohio	23	487	269,806	Ala.	11
430	306,995	Calif.	23	488	269,544	Mich.	20
431	306,931	Tenn.	10	489	268,398	N. J.	16
432	304,621	Pa.	33	490	267,703	Ill.	30
433	302,902	N. Y.	45	491	267,186	Iowa	10
434	302,773	Mo.	13	492	267,106	Wash.	7
435	300,349	Mich.	18	493	266,914	N. Y.	51
436	299,906	Ark.	7	494	265,933	Minn.	11
437	299,540	Ky.	10	495	264,565	N. C.	14
438	298,818	Wisc.	11	496	264,005	Pa.	38
439	298,620	Iowa	9	497	262,960	Conn.	7
440	298,364	Texas	22	498	261,830	Texas	25
441	298,207	Ala.	10	499	261,731	N. Y.	52
442	298,069	Ind.	12	500	261,619	Mass.	17
443	298,009	Ill.	27				
444	297,705	Mass.	15				

Priority List for Apportionment
1940 Populations - Method of Harmonic Mean

Size of House	Priority value	No. of State Rep.	Size of House	Priority value	No. of State Rep.	
1	(Note: The first 48		97	1,554,162	Calif.	5
.	Representatives are		98	1,533,031	Mich.	4
.	assigned one to each		99	1,532,171	Pa.	7
to	State to fulfill the		100	1,488,176	N. C.	3
.	constitutional re-		101	1,462,040	Ark.	2
.	quirement that each		102	1,447,827	Ill.	6
.	State have at least		103	1,443,335	Texas	5
48	one Representative)		104	1,428,248	Ind.	3
			105	1,426,480	W. Va.	2
			106	1,424,853	S. C.	2
49	10,109,356	N. Y. 2	107	1,423,060	Fla.	2
50	7,425,135	Pa. 2	108	1,422,798	N. Y.	10
51	5,922,931	Ill. 2	109	1,365,933	Ma.	2
52	5,616,309	N. Y. 3	110	1,350,771	Kans.	2
53	5,180,709	Ohio 2	111	1,325,917	Pa.	8
54	5,180,540	Calif. 2	112	1,307,328	Wisc.	3
55	4,811,118	Texas 2	113	1,302,143	Wash.	2
56	4,125,075	Pa. 3	114	1,301,551	Ca.	3
57	3,942,080	Mich. 2	115	1,286,645	N. Y.	11
58	3,931,416	N. Y. 4	116	1,281,932	Conn.	2
59	3,290,517	Ill. 3	117	1,266,396	Ohio	6
60	3,237,541	Mass. 2	118	1,266,354	Calif.	6
61	3,120,124	N. J. 2	119	1,259,044	Mass.	4
62	3,032,807	N. Y. 5	120	1,222,192	Ill.	7
63	2,887,553	Pa. 4	121	1,214,934	Tenn.	3
64	2,878,172	Ohio 3	122	1,213,381	N. J.	4
65	2,878,078	Calif. 3	123	1,185,678	Ky.	3
66	2,838,498	Mo. 2	124	1,182,624	Mich.	5
67	2,678,717	N. C. 2	125	1,180,400	Ala.	3
68	2,672,843	Texas 3	126	1,176,051	Texas	6
69	2,570,847	Ind. 2	127	1,174,319	N. Y.	12
70	2,471,176	N. Y. 6	128	1,168,771	Pa.	9
71	2,353,190	Wisc. 2	129	1,163,458	Minn.	3
72	2,342,792	Ca. 2	130	1,115,739	Va.	3
73	2,305,362	Ill. 4	131	1,103,860	Mo.	4
74	2,227,540	Pa. 5	132	1,080,060	N. Y.	13
75	2,190,044	Mich. 3	133	1,069,035	Ohio	7
76	2,186,881	Tenn. 2	134	1,069,000	Calif.	7
77	2,134,220	Ky. 2	135	1,057,666	Ill.	8
78	2,124,721	Ala. 2	136	1,057,612	Iowa	3
79	2,094,225	Minn. 2	137	1,045,019	Pa.	10
80	2,086,058	N. Y. 7	138	1,041,723	N. C.	4
81	2,014,720	Ohio 4	139	999,826	N. Y.	14
82	2,014,655	Calif. 4	140	999,774	Ind.	4
83	2,008,330	Wa. 2	141	992,770	Texas	7
84	1,903,701	Iowa 2	142	986,876	Nebr.	2
85	1,870,990	Texas 4	143	984,950	La.	3
86	1,815,033	Pa. 6	144	973,514	Okla.	3
87	1,805,242	N. Y. 8	145	971,262	Mass.	5
88	1,798,634	Mass. 3	146	963,619	Mich.	6
89	1,776,879	Ill. 5	147	945,017	Pa.	11
90	1,772,910	La. 2	148	936,037	N. J.	5
91	1,752,326	Okla. 2	149	932,313	Ill.	9
92	1,733,402	N. J. 3	150	930,703	N. Y.	15
93	1,637,847	Miss. 2	151	925,127	Ohio	8
94	1,591,288	N. Y. 9	152	925,096	Calif.	8
95	1,576,943	Mo. 3	153	915,130	Wisc.	4
96	1,554,213	Ohio 5	154	911,086	Ca.	4

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Size of House	Priority value	State	No. of Rep.	Size of House	Priority value	State	No. of Rep.
155	909,915	Miss.	3	213	636,941	Miss.	4
156	870,528	N. Y.	16	214	635,420	Mo.	2
157	862,516	Pa.	12	215	632,792	Ill.	13
158	859,128	Texas	8	216	628,429	Ind.	6
159	851,549	Mo.	5	217	628,268	Minn.	5
160	850,454	Tenn.	4	218	627,276	N. Y.	22
161	842,472	Colo.	2	219	620,513	Mich.	9
162	833,598	Ill.	10	220	612,324	Texas	11
163	829,975	Ky.	4	221	602,499	Va.	5
164	826,280	Ala.	4	222	601,800	Ohio	12
165	817,668	N. Y.	17	223	601,780	Calif.	12
166	817,263	Oreg.	2	224	600,562	Pa.	17
167	815,482	Ohio	9	225	599,369	N. Y.	23
168	815,455	Calif.	9	226	585,784	Ill.	14
169	814,421	Minn.	4	227	585,722	Mo.	7
170	813,445	Mich.	7	228	578,132	Mass.	8
171	812,245	Ark.	3	229	575,224	Wisc.	6
172	803,615	N. C.	5	230	573,840	N. Y.	24
173	793,284	Pa.	13	231	572,683	Ca.	6
174	792,489	W. Va.	3	232	571,110	Iowa	5
175	791,585	S. C.	3	233	568,571	Ark.	4
176	791,399	Mass.	6	234	566,187	Pa.	18
177	790,589	Fla.	3	235	558,867	Texas	12
178	781,017	Va.	4	236	557,165	N. J.	8
179	771,254	Ind.	5	237	554,811	Mich.	10
180	770,866	N. Y.	18	238	554,742	W. Va.	4
181	762,697	N. J.	6	239	554,110	S. C.	4
182	758,852	Md.	3	240	553,495	Ohio	13
183	757,306	Texas	9	241	553,477	Calif.	13
184	753,828	Ill.	11	242	553,412	Fla.	4
185	750,428	Kans.	3	243	552,751	N. C.	7
186	740,328	Iowa	4	244	550,398	N. Y.	25
187	734,354	Pa.	14	245	548,264	Wob.	3
188	729,137	Ohio	10	246	545,286	Ill.	15
189	729,135	N. Y.	19	247	535,536	Pa.	19
190	729,113	Calif.	10	248	535,010	R. I.	2
191	723,413	Wash.	3	249	534,571	Tenn.	6
192	712,184	Conn.	3	250	531,873	La.	5
193	705,957	Wisc.	5	251	531,196	Md.	4
194	703,943	Mich.	8	252	530,492	Ind.	7
195	702,838	Ca.	5	253	528,797	N. Y.	26
196	693,855	Mo.	6	254	525,698	Okla.	5
197	691,693	N. Y.	20	255	525,300	Kans.	4
198	689,465	La.	4	256	521,698	Ky.	6
199	688,017	Ill.	12	257	519,376	Ala.	6
200	683,584	Pa.	15	258	514,008	Texas	13
201	681,460	Okla.	4	259	512,378	Ohio	14
202	677,120	Texas	10	260	512,361	Calif.	14
203	668,064	Mass.	7	261	511,922	Minn.	6
204	659,363	Ohio	11	262	510,030	Ill.	16
205	659,342	Calif.	11	263	509,613	Mass.	9
206	657,910	N. Y.	21	264	508,828	N. Y.	27
207	656,064	Tenn.	5	265	508,036	Pa.	20
208	654,798	N. C.	6	266	506,875	Mo.	8
209	643,835	N. J.	7	267	506,389	Wash.	4
210	640,266	Ky.	5	268	501,719	Mich.	11
211	639,387	Pa.	16	269	498,529	Conn.	4
212	637,416	Ala.	5	270	491,354	Miss.	5

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Size of House	Priority value	State	No. of Rep.	Size of House	Priority value	State	No. of Rep.
271	491,131	N. J.	9	329	404,670	Ind.	9
272	490,925	Va.	6	330	404,257	Pa.	25
273	490,313	N. Y.	28	331	402,452	N. Y.	34
274	485,579	Wisc.	7	332	400,363	Miss.	6
275	483,433	Ga.	7	333	399,492	Mo.	10
276	483,223	Pa.	21	334	398,864	N. H.	2
277	482,221	S. D.	2	335	397,107	N. J.	11
278	481,451	N. D.	2	336	395,043	Ohio	18
279	479,061	Ill.	17	337	395,030	Calif.	18
280	478,342	N. C.	8	338	393,655	Idaho	2
281	476,954	Ohio	15	339	392,827	Iowa	7
282	476,939	Calif.	15	340	390,782	N. Y.	35
283	475,825	Texas	14	341	390,643	Wash.	5
284	473,098	N. Y.	29	342	390,514	Tenn.	8
285	468,040	Colo.	3	343	389,876	Mich.	14
286	465,349	Iowa	6	344	389,135	Texas	17
287	460,723	Pa.	22	345	388,392	Pa.	26
288	459,080	Ind.	8	346	385,461	Ill.	21
289	457,918	Mich.	12	347	384,579	Conn.	5
290	457,051	N. Y.	30	348	383,785	Neb.	4
291	455,654	Mass.	10	349	381,111	Ky.	8
292	454,035	Oreg.	3	350	379,769	N. Y.	36
293	451,640	Ill.	18	351	379,414	Ala.	8
294	451,261	Tenn.	7	352	377,005	N. C.	10
295	446,801	Mo.	9	353	376,078	Mass.	12
296	446,117	Ohio	16	354	374,446	Ariz.	2
297	446,102	Calif.	16	355	373,969	Minn.	8
298	442,928	Texas	15	356	373,725	Pa.	27
299	442,058	N. Y.	31	357	373,657	Ohio	19
300	440,395	Ky.	7	358	373,645	Calif.	19
301	440,225	Pa.	23	359	370,410	Wisc.	9
302	439,129	N. J.	10	360	369,361	N. Y.	37
303	438,612	Ark.	5	361	368,773	Ga.	9
304	438,434	Ala.	7	362	368,643	N. H.	2
305	433,378	La.	6	363	367,512	Ill.	22
306	432,142	Minn.	7	364	366,861	Texas	18
307	428,346	Okla.	6	365	365,839	La.	7
308	428,017	N. Y.	32	366	362,922	Mich.	15
309	427,944	W. Va.	5	367	362,439	N. J.	12
310	427,456	S. C.	5	368	361,823	Ind.	10
311	427,190	Ill.	19	369	361,591	Okla.	7
312	426,918	Fla.	5	370	361,263	Mo.	11
313	421,650	N. C.	9	371	360,126	Pa.	28
314	421,475	Pa.	24	372	359,508	N. Y.	38
315	421,162	Mich.	13	373	358,630	Va.	8
316	420,213	Wisc.	8	374	357,388	Ark.	6
317	419,592	Mont.	2	375	354,470	Ohio	20
318	419,028	Ohio	17	376	354,458	Calif.	20
319	419,014	Calif.	17	377	353,011	Mo.	3
320	418,356	Ga.	8	378	351,162	Ill.	23
321	414,841	N. Y.	33	379	350,167	N. Y.	39
322	414,417	Va.	7	380	348,695	W. Va.	6
323	414,291	Texas	16	381	348,297	S. C.	6
324	412,732	Utah	2	382	347,859	Fla.	6
325	412,051	Mass.	11	383	347,482	Pa.	29
326	409,780	Md.	5	384	347,001	Texas	19
327	405,253	Ill.	20	385	345,891	Mass.	13
328	405,231	Kans.	5	386	344,231	Tenn.	9

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Size of House	Priority value	State	No. of Rep.
387	341,299	N. Y.	40
388	340,928	N. C.	11
389	339,947	Iowa	8
390	339,457	Mich.	16
391	337,968	Miss.	7
392	337,157	Ohio	21
393	337,146	Calif.	21
394	336,205	Ill.	24
395	335,942	Ky.	9
396	335,696	Pa.	30
397	334,447	Ala.	9
398	333,895	Ma.	6
399	333,347	N. J.	13
400	332,869	N. Y.	41
401	331,190	Wisc.	10
402	330,188	Kans.	6
403	329,726	Ca.	10
404	329,725	Mo.	12
405	329,647	Minn.	9
406	329,182	Tex.	20
407	327,628	Colo.	4
408	327,199	Ind.	11
409	324,846	N. Y.	42
410	324,683	Pa.	31
411	322,471	Ill.	25
412	321,458	Ohio	22
413	321,448	Calif.	22
414	320,196	Mass.	14
415	318,845	Mich.	17
416	318,302	Wash.	6
417	317,825	Oreg.	4
418	317,200	N. Y.	43
419	316,591	La.	8
420	316,126	Va.	9
421	314,371	Pa.	32
422	313,361	Conn.	6
423	313,104	Texas	21
424	312,915	Oklas.	8
425	311,164	N. C.	12
426	309,906	N. Y.	44
427	309,815	Ill.	26
428	308,584	N. J.	14
429	307,783	Tenn.	10
430	307,157	Ohio	23
431	307,147	Calif.	23
432	304,693	Pa.	33
433	303,258	Mo.	13
434	302,940	N. Y.	45
435	301,691	Ark.	7
436	300,594	Mich.	18
437	300,372	Ky.	10
438	299,657	Iowa	9
439	299,497	Wisc.	11
440	299,035	Ala.	10
441	298,634	Ind.	12
442	298,525	Texas	22
443	298,174	Ca.	11
444	298,115	Ill.	27

Size of House	Priority value	State	No. of Rep.
445	298,059	Mass.	15
446	297,228	R. I.	3
447	296,281	N. Y.	46
448	296,063	Nebr.	5
449	295,594	Pa.	34
450	294,743	Minn.	10
451	294,353	N. Va.	7
452	294,074	Ohio	24
453	294,064	Calif.	24
454	294,017	S. C.	7
455	293,647	Fla.	7
456	292,473	Miss.	8
457	289,907	N. Y.	47
458	287,267	Ill.	28
459	287,249	N. J.	15
460	287,022	Pa.	35
461	286,188	N. C.	13
462	285,244	Tex.	23
463	284,322	Mich.	19
464	283,803	N. Y.	48
465	282,654	Va.	10
466	282,061	Ohio	25
467	282,052	Calif.	25
468	281,859	Ma.	7
469	280,731	Mo.	14
470	279,069	La.	9
471	278,934	Pa.	36
472	278,788	Mass.	16
473	278,731	Kans.	7
474	278,330	Tenn.	11
475	277,950	N. Y.	49
476	277,181	Ill.	29
477	275,829	Oklas.	9
478	274,663	Ind.	13
479	273,350	Wisc.	12
480	273,095	Texas	24
481	272,334	N. Y.	50
482	272,143	Ca.	12
483	271,628	Ky.	11
484	271,289	Pa.	37
485	270,991	Ohio	26
486	270,982	Calif.	26
487	270,419	Ala.	11
488	269,721	Mich.	20
489	269,423	Vt.	2
490	268,696	Wash.	7
491	268,677	N. J.	16
492	267,928	Iowa	10
493	267,900	S. D.	3
494	267,780	Ill.	30
495	267,473	N. D.	3
496	266,940	N. Y.	51
497	266,538	Minn.	11
498	264,928	N. C.	14
499	264,526	Conn.	7
500	264,052	Pa.	38